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FINANCIAL REPORT

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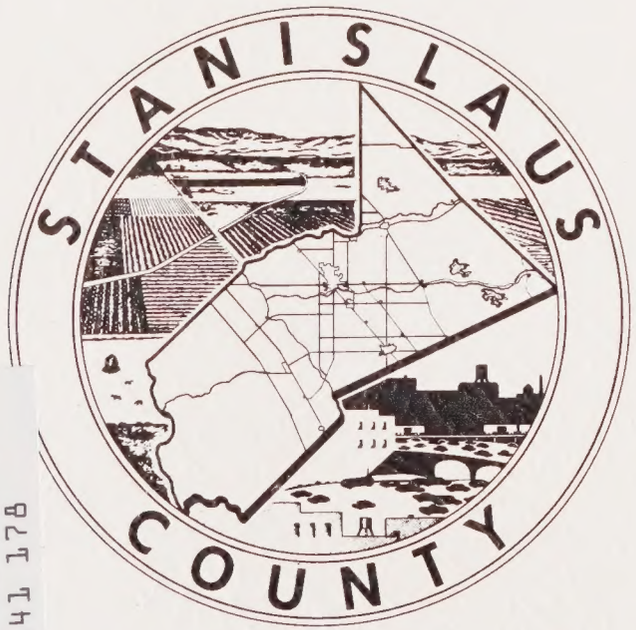
For the fiscal year ended

June 30, 1984



COMPILED UNDER THE SUPERVISION OF

JACK E. NEWELL
County Auditor-Controller

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FINANCIAL REPORT

COUNTY OF STANISLAUS, CALIFORNIA

Compiled Under the Supervision of

JACK E. NEWELL
County Auditor-Controller
and
WALLACE G. MORROW
Assistant Auditor-Controller
by
KENNETH GREEN
Principal Accountant

FOR THE FISCAL YEAR ENDED

JUNE 30, 1984

OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353-0770

(209) 571-6398

JACK E. NEWELL, AUDITOR-CONTROLLER
WALLACE G. MORROW, ASSISTANT

December 20, 1984

Honorable Board of Supervisors
County of Stanislaus
1100 H Street, Second Floor
Modesto, CA 95354

Gentlemen:

The annual Financial Report of the County of Stanislaus, State of California, for the fiscal year July 1, 1983 through June 30, 1984, is compiled and submitted in accordance with the provisions of Section 25253 of the Government Code.

REPORT CONTENTS

In addition to this introductory section, there are financial and statistical sections.

The financial section is divided into parts (exhibits) which reflect the financial activity of a specific group of funds, such as general county funds, trust funds, special district funds, and school funds. Each part, where applicable, consists of the following:

Balance sheet of its funds;

Statement of changes in fund balances/retained earnings;

Reconciliation of cash balances;

Statement of revenues and expenditures; and

Explanatory notes where appropriate

The first exhibit is a general purpose financial statement based on Statement I. Statement I of Governmental Accounting and Financial Reporting Principles is from the National Council on Government Accounting (NCGA). The accounting industry accepts the Statement as the reporting model for GAAP (generally accepted accounting principles).

The second financial exhibit is the Treasurer's accountability for cash in the County Treasury.

The third part is the Auditor's exhibits which reflect the County ledgers maintained in a legal/compliance manner.

Extensive notes balance all exhibit to each other and to the County ledgers.

Bonded indebtedness, showing the obligations of general county, schools, and special districts, plus general statistical data, complete the information sections.

ACCOUNTING RESPONSIBILITY

The Auditor-Controller, an elected official, is the chief accounting officer of the County. He is responsible for the maintenance of accounting records and the preparation of financial reports for the County. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

Though the accounting system is maintained on a legal compliance basis, sufficient additional records are maintained to permit GAAP base reporting.

The Auditor's Office maintains accounting controls for department adherence to budgetary restraints, safeguarding of assets, and reliability of the financial records.

ACCOUNTING POLICY

The modified accrual basis of accounting is maintained for the County operating and special revenue funds, and special district funds under the control of the Board of Supervisors. Revenue, when measurable, is recognized in the accounting period that it becomes available to finance the liabilities of that period. Expenditures, when measurable, are recognized in the accounting period in which the liability is incurred, except for unmatured interest on long-term indebtedness which is recorded when paid.

An accrual basis of accounting is maintained for the internal service funds, nonexpendable trusts, and the employees retirement trust fund.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

We believe our methods of financial accounting and reporting are practical and cost effective, and conform to generally accepted accounting principles as outlined in Statement I on Governmental Accounting and Financial Reporting Principles published by the National Council on Governmental Accounting, subject to legal provisions.

SELF-INSURANCE

The County has four self-insurance programs covering the risk areas of workers' compensation, general liability, unemployment, and health.

Excess insurance is purchased as deemed prudent in the particular risk area involved. Information on current reserves and contingent liability is included in Auditor's Exhibit III.

CONCLUSION

In my opinion, this report presents fairly the financial position of the County of Stanislaus at June 30, 1984, and the results of its operations and changes in its financial position for the year then ended. This is in conformity with generally accepted governmental accounting principles, and requirements of the State Controller's Office, applied on a basis consistent with that of the preceding year.

Very truly yours,

Jack E. Newell

JACK E. NEWELL
AUDITOR-CONTROLLER

JEN:da

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DIRECTORY OF ELECTIVE AND APPOINTIVE OFFICERS

ELECTIVE OFFICERS

Supervisor, District No. 1.	Dan Terry
Supervisor, District No. 2.	Rolland C. Starn
Supervisor, District No. 3.	Nick W. Blom
Supervisor, District No. 4.	Raymond C. Simon
Supervisor, District No. 5.	Sal Cannella
Auditor-Controller.	Jack E. Newell
Assessor.	David W. Triplett
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder.	David Wurm
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Lynn Wood
Judge, Superior Court Department No. 1.	Frank S. Pierson
Judge, Superior Court Department No. 2.	Eugene Azevedo
Judge, Superior Court Department No. 3.	Gerald V. Underwood
Judge, Superior Court Department No. 4.	Charles V. Stone
Judge, Superior Court Department No. 5.	Hugh Rose III
Judge, Superior Court Department No. 6.	Norman S. Reid
Judge, Superior Court Department No. 7.	Edward C. Lacy, Jr.
Judge, Superior Court Department No. 8.	Donald B. Cantwell
Judge, Stanislaus County Municipal Court, Department A.	David Vander Wall
Judge, Stanislaus County Municipal Court, Department B.	J. Augustus Accurso
Judge, Stanislaus County Municipal Court, Department C.	James Barakatt
Judge, Stanislaus County Municipal Court, Department D.	Glenn A. Ritchey, Jr.
Judge, Stanislaus County Municipal Court, Department E.	Terry Cole
Judge, Stanislaus County Municipal Court, Department F.	Carson N. Taylor
Judge, Stanislaus County Municipal Court, Department G.	Charles E. Aguilar
Superintendent of Schools	John B. Allard
State Senator - 12th District	Dan McCorquodale
State Senator - 13th District	John Garamendi
Assemblyman - 27th District	Gary A. Condit

APPOINTIVE OFFICERS

Chief Administrative Officer	Gardner L. Hutchins
Agriculture Commissioner & Sealer of Weights & Measures	Hugh Sinclair
Area Agency on Aging Director	Roxanna Killian
Building Inspection Official	Harold Callahan
Clerk Administrator of Municipal Court	Don Lundy
Communications Director	Dave Richards
Consumer Affairs Director	Claudia Leong
County Director of Cooperative Extension & Farm Advisor	Paul LaVine
Counsel	Michael H. Krausnick
Director of Data Processing	Dennis Louis
Director of Emergency Services	James Martin
Director of Employment & Training	Gerald Kunishige
Environmental Resources Director	Gordon Dewars
Director of Fire Safety	Russ Richards
Hospital Administrator	Phillipp Wessels
Librarian	Judy West
Marshal	Robert Earl
Mental Health Director	Dr. Larry Poaster
Parks & Facilities Director	William Tiernan
Personnel Director	Philip A. Rosenberg
Planning Director	Harter Bruch
Chief Probation Officer	Dale Graver
Public Defender	Dallas Cole
Public Health Director	Kem Kelly, M.D.
Public Works Director	Harold Callahan
Purchasing Agent	Richard Lang
Superior Court Administrator - Jury Commissioner	Mike Tozzi
Veteran's Services Officer	Frank Machado
Welfare Director	Gene Medlin

THE COUNTY OF STANISLAUS
GENERAL INFORMATION

Formation Year: 1854

Government: A general law county, governed by the General Laws of the State of California.

Population:

	Prior Year Population*	Current Year Population*
Cities		
Ceres	15,371	16,314
Hughson	3,094	2,972
Modesto	117,739	122,855
Newman	3,336	3,390
Oakdale	9,094	9,167
Patterson	4,383	4,636
Riverbank	6,236	6,172
Turlock	30,399	31,755
Waterford	2,940	2,931
Total Incorporated	192,592	200,192
Unincorporated	93,772	92,125
Total County	286,364	292,317

Number of County Employees:

	June 1980	June 30, 1981	June 30, 1982	June 30, 1983	June 30, 1984
Regular	2,407	2,549	2,530	2,451	2,481
CETA	164	86	0	0	0
Part Time	382	395	406	427	434
Total	2,953	3,030	2,936	2,878	2,915

Ratio (Employees to County Population):

1 - 86	1 - 90	1 - 95	1 - 99	1 - 100

*As of January 1.

GENERAL PURPOSE FINANCIAL STATEMENTS

Fox & Company

Certified Public Accountants

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

To the Honorable Grand Jury
and Board of Supervisors
County of Stanislaus
Modesto, California

We have examined the combined financial statements of the County of Stanislaus at June 30, 1984, and for the year then ended appearing on pages 2 through 18. Our examination was made in accordance with generally accepted auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1, the combined financial statements designated above do not include the financial statements of the Scenic General Hospital Fund which is under the control of the Board of Supervisors acting as Board of Trustees, and schools, districts, trusts and other agencies which are not governed by the Board of Supervisors.

In our opinion, except that the omission of the financial statements described in the first preceding paragraph results in an incomplete presentation, the combined financial statements designated in the second preceding paragraph present fairly the financial position of the County of Stanislaus at June 30, 1984, and the results of its operations and changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Modesto, California
November 14, 1984

Fox & Company

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1984

	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Special Assessments
ASSETS:				
Cash in Treasury	$(1,454,628.93)	$5,040,150.14	$5,135,269.88	$ 333.84
Imprest Cash	114,780.00	15.00		
Receivables (Net of Allowances for Uncollectibles):				
Taxes	1,135,180.18			
Accounts	14,124,742.92	2,171,080.41		
Due From Other Funds	51,000.00	44,984.44		
Inventory of Supplies, at Cost		720,952.42		
Deposits With Others		581,600.00		
Land				
Accumulated Amortization				
Structures and Improvements				
Accumulated Depreciation				
Equipment				
Accumulated Depreciation				
Amount to be Provided for Retirement of Long-Term Debt				
Total Assets	$13,971,074.17	$8,558,782.41	$5,135,269.88	$ 333.84
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	$ 1,643,568.37	$ 349,810.01	$ 154,964.75	$
Salaries and Benefits Payable	4,449,235.82	177,950.21		
Self Insurance Liability				
Due to Other Funds				44,984.44
Liability for Compensated Absences	221,075.00	12,373.00		
Total Liabilities	$ 6,313,879.19	$ 540,133.22	$ 154,964.75	$44,984.44

The notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		
Enterprise Landfills	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$ 385,347.39	$ 6,303,988.83	$18,422,391.79	$	$	$ 28,832,652.94
200.00		55.00			115,050.00
		10,979.55			1,146,159.73
91,613.77	196,853.90				16,584,291.00
					95,984.44
	464,318.08	13,743.09			1,199,013.59
	47,600.00				629,200.00
362,710.90			4,432,480.92		4,795,191.82
(321,578.58)					(321,578.58)
188,854.90	139,316.29		32,122,147.52		32,450,318.71
(184,844.81)	(29,459.45)				(214,304.26)
11,149.48	4,050,276.61	588,168.06	6,382,696.53		11,032,290.68
(10,267.65)	(2,369,127.37)	(108,231.61)			(2,487,626.63)
				5,804,935.00	5,804,935.00
$ 523,185.40	$ 8,803,766.89	$18,927,105.88	$42,937,324.97	$5,804,935.00	$104,661,778.44
$ 58,930.78	$ 459,730.34	$ 364,160.65		$	$ 3,031,164.90
22,992.47	174,551.67				4,824,730.17
	3,696,588.22				3,696,588.22
					44,984.44
51,390.20	194,986.17			5,804,935.00	6,284,759.37
$ 133,313.45	$ 4,525,856.40	$ 364,160.65	$ 0.00	$5,804,935.00	$17,882,227.10

COUNTY OF STANISLAUS
COMBINED BALANCE SHEET--ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1984

	Governmental Fund Types			
	General	Special Revenues	Capital Projects	Special Assessments
Fund Equity:				
Contributed Capital	$	$	$	$
Investments in General Fixed Assets				
Retained Earnings (Deficit):				
Reserved				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	278,371.76	551,327.46	194,336.13	
Reserved for Inventory Supplies		720,952.42		
Reserved for Imprest Cash	114,780.00	15.00		
Reserved for Due From Other Funds		44,984.44		
Reserved--General		94,978.16		
Reserved for Deposit With Others		581,600.00		
Unreserved:				
Designated for Subsequent Years' Expenditures	554,441.31	5,234,769.41	4,727,216.94	
Undesignated	6,709,601.91	790,022.30	58,752.06	(44,650.60)
Total Fund Equity	$ 7,657,194.98	$8,018,649.19	$4,980,305.13	$(44,650.60)
Total Liabilities and Fund Equity	$13,971,074.17	$8,558,782.41	$5,135,269.88	$ 333.84

The notes to the financial statements are an integral part of this statement.

Proprietary Fund Types		Fiduciary Fund Type	Account Groups		
Enterprise Landfills	Internal Service	Trust & Agency	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
$ 428,132.21	$3,599,881.59	$	$		$ 4,028,013.80
			42,937,324.97		42,937,324.97
		569,813.60			569,813.60
(38,260.26)	678,028.90				639,768.64
					1,024,035.35
					720,952.42
					114,795.00
					44,984.44
		10,500.00			105,478.16
					581,600.00
					10,516,427.66
		17,982,631.63			25,496,357.30
$ 389,871.95	$4,277,910.49	$18,562,945.23	$42,937,324.97	$ 0.00	$ 86,779,551.34
$ 523,185.40	$8,803,766.89	$18,927,105.88	$42,937,324.97	$5,804,935.00	$104,661,778.44

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1984

STATEMENT 1--EXHIBIT I
SCHEDULE A

	Governmental Fund Types				Fiduciary Fund Type
	General	Special Revenue	Capital Projects	Special Assessment	Expendable Trust/Agencies
Revenues:					
Taxes	$ 24,844,804.29	$ 2,187,113.67	$	$	$ 641,729.34
Special Assessment Levied				25,690.83	98,968.40
Licenses, Permits, Franchises	1,109,931.72	36,362.61			
Fines, Forfeits, Penalties	608,828.99	1,079,521.28			
Revenue From Use of Money/Property	2,246,523.38	324,569.01	171,881.03	171.80	15,091.30
Aid From Other Govt. Agencies	90,078,113.68	9,360,002.87	5,929,136.00		113,268.74
Charges for Services	6,744,906.40	136,205.02			
Other Revenue	349,442.06	32,933.51			5,913.40
Total Revenue	$125,982,550.52	$13,156,707.97	$6,101,017.03	$ 25,862.63	$ 874,971.18
Expenditures:					
Current:					
General Government	$ 6,425,184.84	$	$ 25,494.69	$ 25,740.13	$ 803,615.39
Public Protection	32,024,336.34	456,822.63			
Public Ways and Facilities	320,844.88	7,087,885.18			
Health and Sanitation	10,438,107.20	186,596.47			
Public Assistance	75,553,130.61	5,969,032.70	152,652.00		
Education	3,452,885.36	399,608.42	170,139.00		
Recreation and Culture	1,103,226.83				
Capital Outlay			3,129,554.50		
Total Expenditures	$129,317,716.06	$14,099,945.40	$3,477,840.19	$ 25,740.13	$ 803,615.39
Excess of Revenues Over (Under) Expenditures	$ (3,335,165.54)	$ (943,237.43)	$2,623,176.84	$ 122.50	$ 71,355.79
Other Financing Sources (Uses):					
Transfers In - Note 7	$ 461,861.00	$ 362,484.29	$	$	$ 418,961,828.72
Transfers Out - Note 7	(62,484.29)		(761,639.00)		(423,875,929.94)
Total Other Financing Sources	$ 399,376.71	$ 362,484.29	$ (761,639.00)	$ 0.00	$ (4,914,101.22)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ (2,935,788.83)	$ (580,753.14)	$1,861,537.84	$ 122.50	$ (4,842,745.43)
Fund Balances (Deficit) - July 1, 1983	$ 10,592,983.81	$ 8,599,402.33	$3,118,767.29	$(44,773.10)	$ 22,825,377.06
Fund Balances (Deficit) - June 30, 1984	$ 7,657,194.98	$ 8,018,649.19	$4,980,305.13	$(44,650.60)	$ 17,982,631.63

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCES--ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1984

STATEMENT 1--EXHIBIT I
SCHEDULE B

	Proprietary Fund Types		Fiduciary Fund Type
	Enterprise Landfills	Internal Service	Non-Expendable Trust
Operating Revenues:			
Charges for Services/Fees	$1,065,224.66	$10,886,853.39	$ 72,548.00
Investment Income		490,012.98	
Sales/Other Revenue	14.00	36,487.48	231,939.16
Total Operating Revenue	$1,065,238.66	$11,413,353.85	$304,487.16
Operating Expenses:			
Personal Services	$ 356,795.38	$ 2,651,644.15	$ 46,203.80
Contractual and County Services	306,867.94	607,262.21	2,334.45
Equipment Rental	484,105.61	1,200,838.38	
Office and Travel	4,100.42	178,119.13	9,745.07
Materials, Fuel, and Supplies	80,689.93	2,399,021.93	199,691.10
Utilities	4,480.87	45,298.91	4,969.41
Depreciation and Amortization	5,739.00	643,078.35	30,041.50
Benefit Payments/Withdrawals		3,737,916.99	
Repairs and Maintenance	36,524.55	67,187.61	6,055.03
Insurance Expense		249,196.36	
Other	1,224.98		
Other Operating Expense	$1,280,528.68	$11,779,564.02	$298,440.36
Operating Income (Loss)	$ (215,290.02)	$ (366,210.17)	$ 6,046.80
Nonoperating Revenues (Expenses):			
Interest Revenue	$ 26,263.86	$ 345.79	$ 7,193.54
Rent	3,680.00		
Gain (Loss) on Disposal - Fixed Assets		3,807.13	
Total Nonoperating Revenues (Expenses)	$ 29,943.86	$ 4,152.92	$ 7,193.54
Income (Loss) Before Operating Transfers	$ (185,346.16)	$ (362,057.25)	$ 13,240.34
Operating Transfers In (Out) - Note 7	$ 23,197.96	$ 0.00	$(28,107.32)
Net Income (Loss)	$ (162,148.20)	$ (362,057.25)	$(14,866.98)
Retained Earnings/Fund Balances - July 1, 1983	$ 123,887.94	$ 1,040,086.15	$584,680.58
Retained Earnings/Fund Balances - June 30, 1984	$ (38,260.26)	$ 678,028.90	$569,813.60

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL--GENERAL, SPECIAL REVENUE, AND CAPITAL PROJECTS FUND TYPE
YEAR ENDED JUNE 30, 1984

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes	$ 22,712,858.00	$ 24,844,804.29	$ 2,131,946.29	$ 2,069,148.00	$ 2,187,113.67	$ 117,965.67
Licenses, Permits, and Franchises	1,097,394.00	1,109,931.72	12,537.72	5,000.00	36,362.61	31,362.61
Fines, Forfeits, and Penalties	692,900.00	608,828.99	(84,071.01)	943,250.00	1,079,521.28	136,271.28
Revenues From Use of Money and Property	2,629,425.00	2,246,523.38	(382,901.62)	559,200.00	324,569.01	(234,630.99)
Aid From Other Governmental Agencies	94,928,224.96	90,078,113.68	(4,850,111.28)	11,013,237.00	9,360,002.87	(1,653,234.13)
Charges for Services	4,989,279.19	6,744,906.40	1,755,627.21	100,000.00	136,205.02	36,205.02
Other Revenue	167,927.42	349,442.06	181,514.64	15,645.00	32,933.51	17,288.51
Total	$127,218,008.57	$125,982,550.52	$(1,235,458.05)	$14,705,480.00	$13,156,707.97	$(1,548,772.03)
Expenditures:						
General Government	$ 9,202,110.94	$ 6,425,184.84	$ 2,776,926.10	$	$	$
Public Protection	33,030,973.60	32,024,336.34	1,006,637.26	406,475.00	456,822.63	(50,347.63)
Public Ways and Facilities	377,818.00	320,844.88	56,973.12	14,318,524.19	7,087,885.18	7,230,639.01
Health and Sanitation	11,245,637.27	10,438,107.20	807,530.07	194,040.00	186,596.47	7,443.53
Public Assistance	77,919,553.86	75,553,130.61	2,366,423.25	7,155,097.00	5,969,032.70	1,186,064.30
Education	3,902,275.77	3,452,885.36	449,390.41	576,818.00	399,608.42	177,209.58
Recreation and Culture	1,403,538.11	1,103,226.83	300,311.28			
Capital Projects						
Contingencies	1,182,682.81		1,182,682.81	353,187.00		353,187.00
Total	$138,264,590.36	$129,317,716.06	$ 8,946,874.30	$23,004,141.19	$14,099,945.40	$ 8,904,195.79
Excess of Revenues Over (Under) Expenditures	$(11,046,581.79)	$ (3,335,165.54)	$ 7,711,416.25	$(8,298,661.19)	$ (943,237.43)	$ 7,355,423.76
Other Financing Sources (Uses):						
Transfers In - Note 7	$ 461,639.00	$ 461,861.00	$ 222.00	$ 357,357.00	$ 362,484.29	$ 5,127.29
Transfers Out - Note 7	(57,357.00)	(62,484.29)	(5,127.29)			
Total	$ 404,282.00	$ 399,376.71	$ (4,905.29)	$ 357,357.00	$ 362,484.29	$ 5,127.29
Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses	$(10,642,299.79)	$ (2,935,788.83)	$ 7,706,510.96	$(7,941,304.19)	$ (580,753.14)	$ 7,360,551.05
Fund Balance at Beginning of Year	$ 10,592,983.81	$ 10,592,983.81	$ 0.00	$ 8,599,402.33	$ 8,599,402.33	$ 0.00
Fund Balance at End of Year	$ (49,315.98)	$ 7,657,194.98	$ 7,706,510.96	$ 658,098.14	$ 8,018,649.19	$ 7,360,551.05

The notes to the financial statements are an integral part of this statement.

Capital Project Fund			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
$	$	$	$ 24,782,006.00	$ 27,031,917.96	$ 2,249,911.96
			1,102,394.00	1,146,294.33	43,900.33
			1,636,150.00	1,688,350.27	52,200.27
200,000.00	171,881.03	(28,118.97)	3,388,625.00	2,742,973.42	(645,651.58)
5,929,136.00	5,929,136.00		111,870,597.96	105,367,252.55	(6,503,345.41)
			5,089,279.19	6,881,111.42	1,791,832.23
			183,572.42	382,375.57	198,803.15
$ 6,129,136.00	$6,101,017.03	$ (28,118.97)	$148,052,624.57	$145,240,275.52	$(2,812,349.05)
$ 38,440.00	$ 25,494.69	$ 12,945.31	$ 9,240,550.94	$ 6,450,679.53	$ 2,789,871.41
			33,437,448.60	32,481,158.97	956,289.63
			14,696,342.19	7,408,730.06	7,287,612.13
			11,439,677.27	10,624,703.67	814,973.60
157,683.00	152,652.00	5,031.00	85,232,333.86	81,674,815.31	3,557,518.55
			4,479,093.77	3,852,493.78	626,599.99
175,000.00	170,139.00	4,861.00	1,578,538.11	1,273,365.83	305,172.28
7,568,602.84	3,129,554.50	4,439,048.34	7,568,602.84	3,129,554.50	4,439,048.34
			1,535,869.81		1,535,869.81
$ 7,939,725.84	$3,477,840.19	$4,461,885.65	$169,208,457.39	$146,895,501.65	$22,312,955.74
$(1,810,589.84)	$2,623,176.84	$4,433,766.68	$(21,155,832.82)	$ (1,655,226.13)	$19,500,606.69
$	$		$ 818,996.00	$ 824,345.29	$ 5,349.29
(761,639.00)	(761,639.00)		(818,996.00)	(824,123.29)	(5,127.29)
$ (761,639.00)	$ (761,639.00)	$ 0.00	$ 0.00	$ 222.00	$ 222.00
$(2,572,228.84)	$1,861,537.84	$4,433,766.68	$(21,155,832.82)	$ (1,655,004.13)	$19,500,828.69
$ 3,118,767.29	$3,118,767.29	$ 0.00	$ 22,311,153.43	$ 22,311,153.43	$ 0.00
$ 546,538.45	$4,980,305.13	$4,433,766.68	$ 1,155,320.61	$ 20,656,149.30	$19,500,828.69

COUNTY OF STANISLAUS
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FISCAL YEAR ENDED JUNE 30, 1984

STATEMENT 1--EXHIBIT I
SCHEDULE D

	Proprietary Fund Type		Fiduciary Fund Type
	Enterprise Landfills	Internal Service	Non-Expendable Trust
Source of Working Capital:			
Operations:			
Net Income (Loss)	$(162,148.20)	$(362,057.25)	$(14,866.98)
Items Not Requiring (Providing) Working Capital:			
Depreciation	5,739.00	643,078.35	30,041.50
Loss (Gain) on Disposal - Fixed Assets		(3,807.13)	
Working Capital Provided by Operations	(156,409.20)	277,213.97	15,174.52
Proceeds from Sale of Fixed Assets		9,296.86	
Contributions	155,000.00		
TOTAL SOURCES OF WORKING CAPITAL	$ (1,409.20)	$ 286,510.83	$ 0.00
Uses of Working Capital:			
Acquisition of Fixed Assets	0.00	25,542.28	17,961.45
TOTAL USES OF WORKING CAPITAL	$ 0.00	$ 25,542.28	$ 17,961.45
NET INCREASE (DECREASE) WORKING CAPITAL	$ (1,409.20)	$ 260,968.55	$ (2,786.93)
Elements of Net Increases (Decreases) in Working Capital:			
Cash	$ (1,632.72)	$ 186,568.62	$(12,171.23)
Accounts Receivable (Net)	(2,521.66)	(16,988.80)	
Deposit With Others		(109,000.00)	
Inventory of Supplies		56,063.06	(1,615.70)
Accounts Payable	3,355.35	(236,781.85)	11,000.00
Salaries Payable	(1,451.18)	(10,651.09)	
Self-Insurance Liability		388,244.00	
Liability for Compensated Absences	841.01	3,514.61	
NET INCREASE (DECREASE) WORKING CAPITAL	$ (1,409.20)	$ 260,968.55	$ (2,786.93)

The notes to the financial statements are an integral part of this statement.

COUNTY OF STANISLAUS
NOTES TO COMBINED FINANCIAL STATEMENTS
JUNE 30, 1984

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the County of Stanislaus (the County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of the County's management. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements. The financial statements do not include the Scenic General Hospital Fund which is under the control of the Board of Supervisors acting as Board of Trustees. Also not included are the schools, districts, trusts, and other agencies which are not governed by the Board of Supervisors.

Funds and Account Groups: The County's financial accounts are maintained in accordance with the uniform accounting system for counties prescribed by the State Controller in compliance with the Government Code of the State of California. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The County's financial activities are accounted for in the following types of funds and account groups.

General Fund: To account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources, other than special assessments, expendable trusts, or capital projects, that are legally restricted to expenditures for specified purposes. This group includes Road, Litter Cleanup, County Fire Service, Fish and Game, Department of Justice-Alcohol-Drug Analysis, Off-Highway Vehicle, Public Employment, County Superintendent of Schools, Air Pollution, County Survey Monument Preservation, and Area Agency on Aging.

Capital Projects Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities. Included are General Revenue Sharing and Highway/Bridge Bond Funds.

Special Assessment Funds: To account for the financing of public improvements deemed to benefit the properties against which special assessments are levied. Alley Improvement Assessment Districts are recorded in this group.

Enterprise Funds: To account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Trust and Agency Funds: To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and for other funds. These include expendable and non-expendable trust funds, agency funds, suspense funds and clearing funds.

General Fixed Assets Account Group: To account for all fixed assets except those related to specific enterprise and internal service funds.

General Long-Term Account Group: To account for the long-term portion of compensated absence liability.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting: The modified accrual method of accounting is used for the County's general fund, special revenue funds, capital projects funds, special assessment funds, and expendable trust and agency funds. Under this method, revenues are generally recognized when the related cash is received unless they are measurable and available to finance the County's operations. Expenditures are recorded when incurred.

The accrual method of accounting is used for the internal service funds, enterprise funds, and nonexpendable trust funds.

Grant Revenues: Certain grant revenues are recognized when specific related expenditures have been incurred.

Fixed Assets: Fixed assets are recorded at cost, or estimated cost, in the enterprise, internal services, and nonexpendable trust funds. Depreciation and amortization of fixed assets are provided on the straight-line method over their estimated useful lives, which range from three to fifty years. Landfills, in the enterprise funds, are amortized over the estimated number of years that space will be available.

Self-Insurance: The County provides workers compensation, general liability, unemployment, and health benefits under self-insured plans. The estimated accrued liability for claims is based upon the County's historical experience with a case by case evaluation for workers' compensation and general liability claims.

Encumbrances: The County encumbers obligations in the form of purchase orders or contracts which are chargeable to an appropriation. These cease to be encumbrances when the actual liability is incurred. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

Fund Equity: Amounts reported as designated for subsequent years' expenditures in fund equity available relate to unused appropriations that are expected to be expended during the next fiscal year.

NOTE 2: CASH AND INVESTMENTS

Cash and short-term investments are generally held in commingled accounts by the County Treasurer. Investments are stated at cost, which approximates market.

At June 30, 1984 commingled cash and investments with the County Treasurer consisted of the following:

Cash on Hand	$ 98,369.04
Cash in Banks:	
Active Accounts	3,734,062.78
Inactive Accounts	51,625,000.00
Banker's acceptances	4,772,791.80
Consolidated Systems Bond	2,000,000.00
Local Agency Investment Fund	18,400,000.00
Repurchase Agreement	10,000,000.00
Treasurer's Clearing Account	3,152.75
	90,633,376.37
Outstanding Warrants	(17,796,757.95)
	$ 72,836,618.42

NOTE 2: CASH AND INVESTMENTS (Continued)

Cash and investments are included in the following funds:

Per financial statements included herein:	
General Fund	$(1,454,628.93)
Special Revenue Funds	5,040,150.14
Capital Projects Funds	5,135,269.88
Special Assessment Funds	333.84
Enterprise Funds	385,347.39
Internal Service Funds	6,303,988.83
Trust and Agency Funds	18,422,391.79
School Districts, Pension Trust Fund, Scenic General Hospital Fund, and Special Districts not Governed by the Board of Supervisors	39,003,765.48
	$72,836,618.42

NOTE 3: LEASES

The County leases equipment under long-term lease agreements, substantially all of which are cancelable at the option of the County with minimal or no penalty. Aggregate rental expense for all leases approximated $2,300,000 for the year ended June 30, 1984. The following is a yearly schedule of future minimum rental payments under operating leases with original terms of one year or more:

1984/85	$ 664,362
1985/86	537,778
1986/87	169,365
1987/88	95,922
1988/89	30,768
1989/Later	4,797
	$1,502,992

NOTE 4: EMPLOYEES' RETIREMENT PLAN

The County has an employees' retirement plan covering substantially all of its employees. Contributions are made partially by employees, with the County paying the remainder of the required contribution, which is determined by a consulting actuary. For the year ended June 30, 1984 employer contributions amounted to approximately $7,100,000.

NOTE 5: SCENIC GENERAL HOSPITAL

To satisfy its responsibility under Welfare and Institutions Code Section 17000--indigent health services--the County maintains a county hospital known as Scenic General Hospital. The hospital is operated by an outside management firm who reports to the Board of Supervisors acting as a Board of Trustees. The County records the cash transactions in an enterprise fund, but the actual day-by-day accounting records are maintained by the hospital staff subject to an independent audit.

NOTE 6: SEGMENT FINANCIAL INFORMATION

The landfill enterprise funds have different ownership. Fink Road Landfill is owned entirely by the County of Stanislaus, while Geer Road Landfill is owned jointly with the City of Modesto. The County operates both landfills. As the Geer Road site is nearing capacity-fill, major policy decisions must be made. For a fair and informative presentation to administrators, segment financial information is presented.

On July 23, 1982, the Stanislaus County Board of Supervisors established reserve guidelines for the self-insurance funds--internal service funds. The June 30, 1984 equity in these self-insurance funds $869,667 is not sufficient to reserve the minimum amount of $1,750,000. Again segment financial information is presented.

	Proprietary Fund Type			
	Enterprise-Landfills		Internal Service	
	Geer Road	Fink Road	Self-Insurance	Other
ASSETS:				
Cash in Treasury	$ 337,076.09	$ 48,271.30	$4,715,437.12	$ 1,588,551.71
Imprest Cash	100.00	100.00		
Receivables (Net of Allowances for Uncollectibles):				
Taxes				
Accounts	88,020.47	3,593.30		196,853.90
Due From Other Funds				
Inventory of Supplies, at Cost				464,318.08
Deposits With Others			47,600.00	
Land	281,178.30	81,532.60		
Accumulated Amortization	(281,178.30)	(40,400.28)		
Structures and Improvements	184,636.12	4,218.78		139,316.29
Accumulated Depreciation	(183,518.76)	(1,326.05)		(29,459.45)
Equipment	10,128.49	1,020.99		
Accumulated Depreciation	(9,951.21)	(316.44)		(2,369,127.37)
Total Assets	$ 426,491.20	$ 96,694.20	$4,763,037.12	$ 4,040,729.77
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	$ 58,389.81	$ 540.97	$ 196,781.85	$ 262,948.49
Salaries and Benefits Payable	22,992.47			174,551.67
Self Insurance Liability			3,696,588.22	
Due to Other Funds				
Liability for Compensated Absences	51,390.20			194,986.17
Total Liabilities	$ 132,772.48	$ 540.97	$3,893,370.07	$ 632,486.33

NOTE 6: SEGMENT FINANCIAL INFORMATION (Continued)

	Proprietary Fund Type			
	Enterprise-Landfills		Internal Service	
	Geer Road	Fink Road	Self-Insurance	Other
Fund Equity:				
Contributed Capital	$	$ 428,132.21	$	$3,599,881.59
Investments in General Fixed Assets				
Retained Earnings (Deficit):				
Reserved				
Unreserved	293,718.72	(331,978.98)	869,667.05	(191,638.55)
Fund Balances:				
Reserved for Encumbrances				
Reserved for Inventory Supplies				
Reserved for Imprest Cash				
Reserved for Due From Other Funds				
Reserved--General				
Reserved for Deposit With Others				
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated				
Total Fund Equity	$293,718.72	$ 96,153.23	$ 869,667.05	$3,408,243.44
Total Liabilities and Fund Equity	$426,532.17	$ 96,653.23	$4,763,037.12	$4,040,729.77

NOTE 6: SEGMENT FINANCIAL INFORMATION (Continued)

	Proprietary Fund Types			
	Enterprise Landfills		Internal Service Funds	
	Geer Road	Fink Road	Self-Insurance	Other
Operating Revenues:				
Charges for Services/Fees	$1,007,981.36	$ 57,243.30	$3,510,319.18	$7,376,534.21
Investment Income	0.00	0.00	490,012.98	0.00
Sales/Other Revenue	0.00	14.00	0.00	36,487.48
Total Operating Revenue	1,007,981.36	57,257.30	4,000,332.16	7,413,021.69
Operating Expenses:				
Personal Services	352,601.81	4,193.57		2,651,644.15
Contractual and County Services	193,739.34	89,930.64	345,360.86	261,901.35
Equipment Rental	424,900.84	59,204.77		1,200,838.38
Office and Travel	2,961.71	1,138.71		178,119.13
Materials, Fuel, and Supplies	77,228.72	3,461.21		2,399,021.93
Utilities	4,303.98	176.89		45,298.91
Depreciation and Amortization	1,294.68	4,444.32		643,078.35
Claim Payments	0.00	0.00	3,737,916.99	
Repairs and Maintenance	36,233.25	291.30		67,187.61
Excess Insurance Expense	0.00	0.00	249,196.36	
Other	1,224.98	0.00		
Total Operating Expense	1,094,489.31	162,841.41	4,332,474.21	7,447,089.81
Operating Income (Loss)	(86,507.95)	(105,584.11)	(332,142.05)	(34,068.12)
Nonoperating Revenues (Expenses):	25,483.06			
Interest Revenue		780.80		345.79
Rent		3,680.00		
Gain (Loss) on Disposal - Fixed Assets			(124.73)	3,931.86
Total Nonoperating Revenues (Expenses)	25,483.06	4,460.80	(124.73)	4,277.65
Income (Loss) Before Operating Transfers	(61,024.89)	(101,123.31)	(332,266.78)	(29,790.47)
Operating Transfers In (Out) - Note 7	23,197.96	(23,197.96)		
Net Income (Loss)	(37,826.93)	(124,321.27)	(332,266.78)	(29,790.47)
Retained Earnings - July 1, 1983	331,545.65	(207,657.71)	1,201,933.83	(161,847.68)
Retained Earnings - June 30, 1984	$ 293,718.72	$(331,978.98)	$ 869,667.05	$ (191,638.15)

NOTE 6: SEGMENT FINANCIAL INFORMATION (Continued)

	Proprietary Fund Types			
	Enterprise Landfills		Internal Service Funds	
	Geer Road	Fink Road	Self-Insurance	Other
Source of Working Capital:				
Operations:				
Net Income (Loss)	$(37,826.93)	$(124,321.27)	$(332,266.78)	$(29,790.47)
Items Not Requiring (Providing) Working Capital:				
Depreciation	1,294.68	4,444.32		643,078.35
Loss (Gain) on Disposal - Fixed Assets			124.73	(3,931.86)
Working Capital Provided by Operations	(36,532.25)	(119,876.95)	(332,142.05)	609,356.02
Proceeds from Sale of Fixed Assets				9,296.86
Contributions		155,000.00		
TOTAL SOURCES OF WORKING CAPITAL	(36,532.25)	35,123.05	(332,142.05)	618,652.88
Uses of Working Capital:				
Acquisition of Fixed Assets				25,542.28
TOTAL USES OF WORKING CAPITAL	0.00	0.00	0.00	25,542.28
NET INCREASE (DECREASE) WORKING CAPITAL	$(36,532.23)	$ 35,123.05	$(332,142.05)	$593,110.60
Elements of Net Increases (Decreases) in Working Capital:				
Cash	$(37,549.44)	$ 35,916.72	$(414,604.20)	$601,172.82
Accounts Receivable (Net)	(1,768.96)	(752.70)		(16,988.80)
Deposit With Others			(109,000.00)	
Inventory of Supplies				56,063.06
Accounts Payable	3,396.32	(40.97)	(196,781.85)	(40,000.00)
Salaries Payable	(1,451.18)			(10,651.09)
Self-Insurance Liability			388,244.00	
Liability for Compensated Absences	841.01			3,514.61
NET INCREASE (DECREASE) WORKING CAPITAL	$(36,532.25)	$ 35,123.05	$(332,142.05)	$593,110.60

NOTE 7: TRANSFERS

	IN	OUT
General Fund:		
Cancellation of Prior Year Accounts Receivable	$ 222.00	
Revenue Sharing Reimbursement for Purchased Fixed Assets	461,639.00	
Contribution to Area Agency on Aging - Cash Match	.	$ 62,484.29
Total	$ 461,861.00	$ 62,484.29
Special Revenue Fund:		
Revenue Sharing Reimbursement for Road Maintenance	$ 300,000.00	
Contribution from General Fund	62,484.29	
Total	$ 362,484.29	$ 0.00
Capital Projects:		
Reimbursement to Road Fund		$ 300,000.00
Reimbursement to General Fund		461,639.00
Total	$ 0.00	$ 761,639.00
Expendable Trust/Agency Funds:		
Expendable trust:		
Receipts	$ 98,911,042.13	
Disbursements		$103,355,729.98
Suspense and Clearing:		
Receipts	320,039,807.04	
Disbursements		320,509,686.96
Repair and Demolition Trust-Taxes Receivable	10,979.55	
Travel Revolving Trust - General Reserve		10,000.00
Repair and Demolition Trust - Accounts Payable		13.00
Public Guardian Revolving Trust - General Reserve		500.00
Total	$418,961,828.72	$423,875,929.94
Enterprise Funds - Landfills:		
Geer Road Services Provided to Fink Road	$ 23,197.96	$ 23,197.96
Non-Expendable Trust Funds:		
Cash Transferred to Inmate Welfare Trust	$ 0.00	$ 28,107.32

NOTE 8: CONTINGENT LIABILITIES

In addition to liabilities shown on the Balance Sheet, the County is a defendant in a number of legal actions arising in the normal course of its activities. It is the opinion of the County Counsel, as of June 30, 1984, none of these actions are expected to have a material effect on County operations or financial condition.

FINANCIAL SECTION

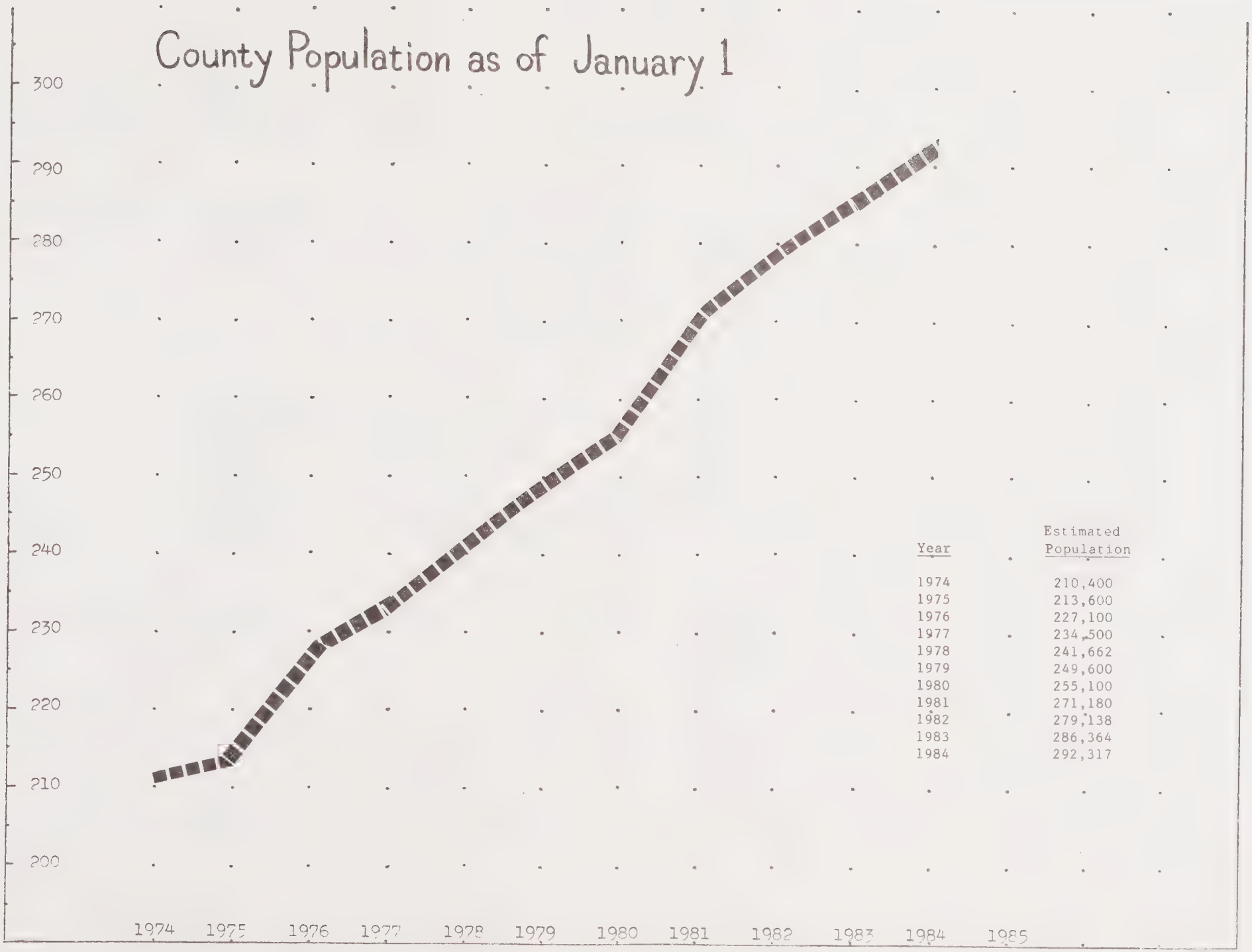
TREASURER'S ACCOUNTABILITY

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1984

TREASURER'S EXHIBIT I
SCHEDULE A

Bank	Amount of Deposit		
	Active	Inactive	Total
American National Bank			
Modesto	$	$ 1,000,000.00	$ 1,000,000.00
Bank of America			
Modesto (Main)		1,000,000.00	1,000,000.00
Bank of California			
12th & J Street		8,500,000.00	8,500,000.00
Center State Bank			
Modesto		1,500,000.00	1,500,000.00
Central Bank			
La Loma		2,500,000.00	2,500,000.00
Modesto		600,000.00	600,000.00
Waterford		100,000.00	100,000.00
Hughson		175,000.00	175,000.00
Crocker Bank			
10th & I Street		5,500,000.00	5,500,000.00
Delta Bank			
Riverbank		800,000.00	800,000.00
Farmers & Merchants Bank		500,000.00	500,000.00
First Interstate Bank			
Modesto	3,534,062.78	8,500,000.00	12,034,062.78
Ceres		500,000.00	500,000.00
Oakdale		5,100,000.00	5,100,000.00
Turlock		1,350,000.00	1,350,000.00
Golden Valley Bank			
Turlock		1,500,000.00	1,500,000.00
Geer Road, Turlock		1,500,000.00	1,500,000.00
Modesto Banking Company		2,000,000.00	2,000,000.00
Pacific Valley Bank			
Modesto		4,000,000.00	4,000,000.00
Security Pacific Bank			
14th & J Street		4,000,000.00	4,000,000.00
Wells Fargo Bank			
11th & K Street	200,000.00	0.00	200,000.00
Turlock		500,000.00	500,000.00
Westside Bank			
Patterson		500,000.00	500,000.00
TOTAL BANK DEPOSITS	$3,734,062.78	$51,625,000.00	$55,359,062.78

CONSOLIDATED SUMMARY STATEMENTS



Year	Estimated Population
1974	210,400
1975	213,600
1976	227,100
1977	234,500
1978	241,662
1979	249,600
1980	255,100
1981	271,180
1982	279,138
1983	286,364
1984	292,317

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1984

	Total	Operating & Special Revenue Funds (Except Bonds) Exhibit II	Internal Service Funds Exhibit III	Enterprise Funds	
				Scenic General Hospital Exhibit IV-A	Landfills Exhibit IV-B
ASSETS					
Cash in Treasury (Overdrafts)	$ 71,550,712.41	$ 7,619,451.25	$ 5,904,927.89	$(4,483,507.07)	$ 331,151.73
Imprest Cash	116,965.00	114,795.00		1,765.00	200.00
Accounts Receivable-Net of Uncollectibles	24,790,982.20	16,295,823.33	196,853.90	5,135,888.00	91,613.77
Taxes Receivable-Net of Uncollectible	1,146,159.73	1,135,180.18			
Loans and Advances Receivable	95,984.44	95,984.44			
Advances to Other Funds	7,456,242.61	7,456,242.61			
Investments-Net of Amortization	100,465,514.82				
Deposit With Others	629,200.00	581,600.00	47,600.00		
Inventory	1,700,892.59	720,952.42	464,318.08	501,879.00	
Land	4,795,191.82				362,710.90
Accumulated Amortization	(321,578.58)				(321,578.58)
Structures and Improvements	41,147,767.71		139,316.29	8,697,449.00	188,854.90
Accumulated Depreciation	(4,707,036.25)		(29,459.45)	(4,492,731.99)	(184,844.81)
Equipment	14,759,385.68		4,050,276.61	3,727,095.00	11,149.48
Accumulated Depreciation	(4,672,892.64)		(2,369,127.37)	(2,185,266.01)	(10,267.65)
Deferred Debits	212,544.94			69,513.00	
Future Bond Requirements	1,595,343.50				
TOTAL	$260,761,379.98	$34,020,029.23	$ 8,404,705.95	$ 6,972,083.93	$ 468,989.74
LIABILITIES AND EQUITIES					
Accounts Payable	$ 4,763,448.20	$ 2,582,770.91	$ 60,669.40	$ 1,618,121.92	$ 4,735.12
Salaries Payable	4,600,201.64	3,724,256.49	174,551.67	678,401.01	22,992.47
Loans Payable	347,371.94			204,340.00	
Bonds Payable	1,595,343.50				
Investment in General Fixed Assets	42,937,324.97				
Reserve for Employees Retirement System	104,847,042.94				
Reserve for Encumbrances	12,193,453.12	11,547,976.99			
Fund Balance-Unavailable	8,442,602.63	8,431,952.63			
Fund Balance-Available	67,382,809.41	7,733,072.21			
Retained Earnings (Deficit)	3,139,557.11		4,569,603.29	(2,012,989.72)	13,129.94
Contributed Assets-General Fund	7,456,242.88		624,032.55	6,484,210.72	347,999.61
Contributed Assets-Other	3,055,981.64		2,975,849.04		80,132.60
TOTAL	$260,761,379.98	$34,020,029.23	$ 8,404,705.95	$ 6,972,083.93	$ 468,989.74

Highway & Bridge Bond Fund Exhibit V	Suspense Funds Exhibit VII	Trust Funds Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	General Fixed Assets Exhibit XI
$632,838.08	$3,966,836.84	$ 15,748,854.97	$4,032,591.09	$37,797,567.63	
		55.00	150.00		
		3,066,393.95	4,409.25		
		10,979.55			
		100,465,514.82			
		13,743.09			
					$ 4,432,480.92
					32,122,147.52
		588,168.06			6,382,676.53
		(108,231.61)			
			143,031.94		
			1,595,343.50		
$632,838.08	$3,966,836.84	$119,785,477.83	$5,775,525.78	$37,797,567.63	$42,937,324.97
		$ 497,150.85			
			$ 143,031.94		
			1,595,343.50		
					$42,937,324.97
		104,847,042.94			
$574,086.02		3,498.41	67,891.70		
		10,500.00	150.00		
58,752.06	$3,966,836.84	13,857,472.03	3,969,108.64	$37,797,567.63	
		569,813.60			
$632,838.08	$3,966,836.84	$119,785,477.83	$5,775,525.78	$37,797,567.63	$42,937,324.97

STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1984

Schedule A	Auditor's Balance July 1, 1983	Receipts	Disbursements
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$ 4,602,824.78	$ 146,697,398.81	$ 147,809,032.57
INTERNAL SERVICE FUNDS (2)	5,859,885.66	11,419,894.30	12,124,927.86
ENTERPRISE FUNDS--LANDFILLS (3)	308,982.52	1,118,380.48	1,281,369.69
SCENIC GENERAL HOSPITAL ENTERPRISE FUNDS (3)	(3,441,325.89)	22,731,102.00	22,254,706.00
HIGHWAY AND BRIDGE BOND FUND (4)	635,039.05	0.00	2,200.97
SUSPENSE AND CLEARING FUNDS (5)	4,436,716.76	320,039,807.04	320,509,686.96
TRUST FUNDS (6)	19,959,846.17	121,751,584.83	125,962,576.03
SPECIAL DISTRICTS FUNDS (7)	3,412,267.88	9,062,946.42	8,413,280.82
SCHOOL FUNDS (8)	42,034,431.94	481,795,388.02	486,032,252.33
GRAND TOTAL	$77,808,668.87	$1,114,616,501.90	$1,124,390,033.23

(1) See Exhibit II, Schedule C, Schedule F.
(2) See Exhibit III, Schedule B, Schedule F.
(3) See Auditor's Exhibit IV-A and Schedule F.
(4) See Auditor's Exhibit V, Schedule A.
(5) See Exhibit VII.
(6) See Exhibit VIII.
(7) See Exhibit IX and Schedule F.
(8) See Exhibit X.

AUDITOR'S EXHIBIT I
SCHEDULE A

Other Transactions	Auditor's Balance June 30, 1984	Outstanding Warrants June 30, 1984	Treasurer's Balance June 30, 1984
$4,128,260.23	$ 7,619,451.25	$ 0.00	$ 7,619,451.25
750,075.79	5,904,927.89	0.00	5,904,927.89
185,158.42	331,151.73	0.00	331,151.73
(1,518,577.18)	(4,483,507.07)	0.00	(4,483,507.07)
0.00	632,838.08	0.00	632,838.08
0.00	3,966,836.84	4,191,209.69	8,158,046.53
0.00	15,748,854.97	21,107.23	15,769,962.20
(29,342.39)	4,032,591.09	321,537.91	4,354,129.00
0.00	37,797,567.63	14,548,809.13	52,346,376.76
$3,515,574.87	$71,550,712.41	$19,082,663.96	$90,633,376.37

NOTE TO AUDITOR'S EXHIBIT I
TECHNICAL ADJUSTMENTS
FOR FISCAL YEAR ENDED JUNE 30, 1984

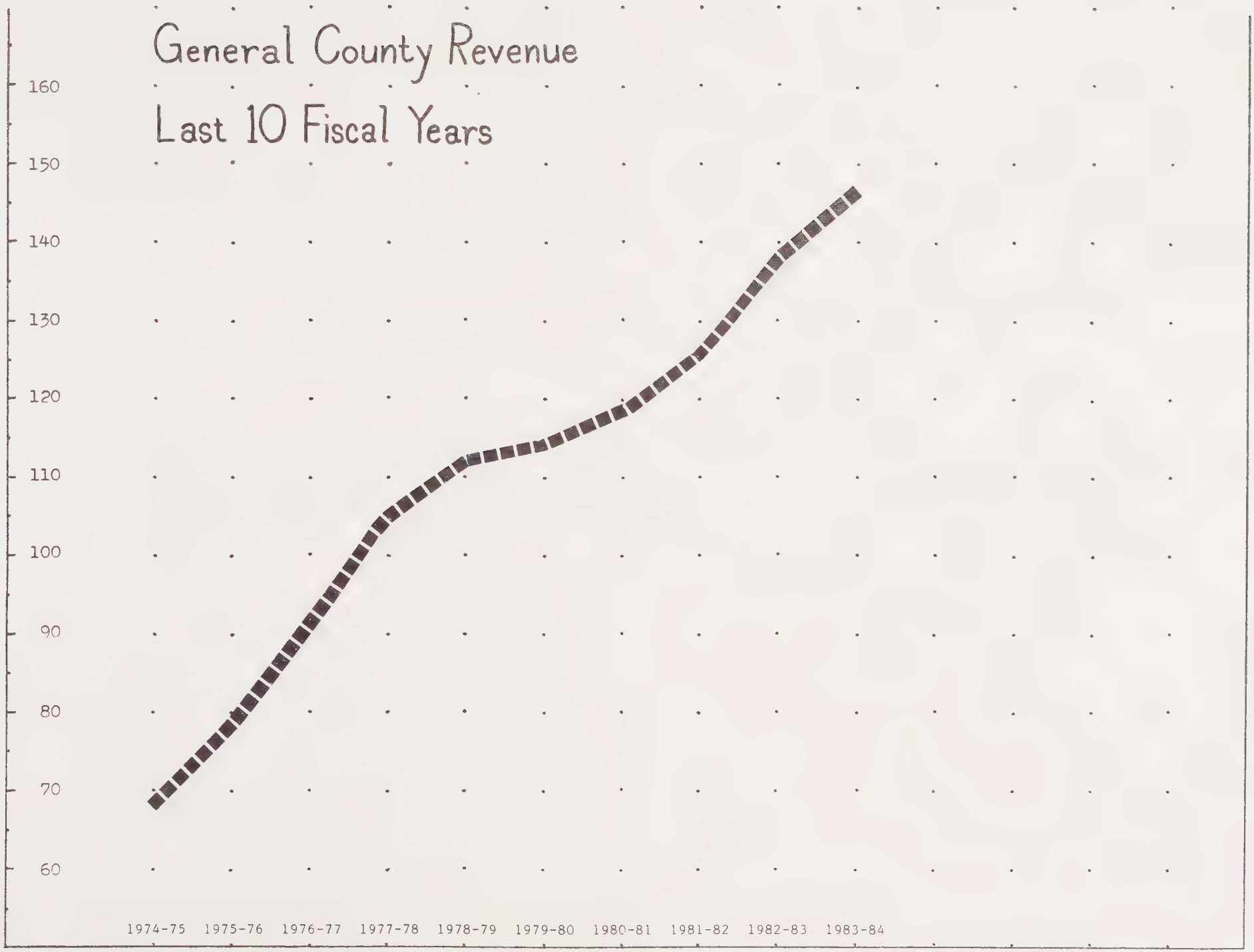
To balance the Auditor's Exhibits with those of NCGA Statement 1, it is necessary to reverse the following items in Statement 1--operating statements (i.e. current year transactions in the County ledgers had been reflected in prior year Statement 1):

Statement 1 Exhibit 1	Fund	Amount (Decrease)	Line Item	Reference--Financial Report for Fiscal Year 1982-83
Schedule A	General	$ (212,427.00)	Personal Service	Exhibit II, Note 2, Page 65
Schedule A	Special Revenue	(24,129.00)	Personal Service	Exhibit 11, Note 2, Page 65
Schedule A	Capital Projects	(88,500.60)	Capital Outlay	Exhibit II, Note 2, Page 65
Schedule B	Internal Service	(4,084,832.22)	Self-Insurance Liability	Exhibit III, Note 4, Page 85
Schedule B	Internal Service	(17,091.16)	Personal Service	Exhibit III, Note 4, Page 85
Schedule B	Internal Service	(181,409.62)	Retained Earnings	Exhibit III, Note 4, Page 85
Schedule B	Enterprise - Landfill	(2,611.02)	Personal Service	Exhibit IV-B, Note 4, Page 98
Schedule B	Enterprise - Landfill	(49,620.19)	Retained Earnings	Exhibit IV-B, Note 4, Page 98
Schedule B	Internal Service	(80,115.25)	Depreciation 81/82 F.Y.	Exhibit III, Note 4, Page 84

NOTES TO EXHIBIT I, SCHEDULE A
STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S CASH BALANCE, JULY 1, 1983 - ALL FUNDS			$77,808,668.87
Increase			
Deposits	$ 396,129,627.86		
Deposit Adjustments	(2,613,486.99)		
NET DEPOSITS		$393,516,140.87	
Decrease			
Warrants Issued	412,540,282.28		
Warrant Cancellations	(12,766,184.95)		
NET WARRANTS ISSUED		399,774,097.33	
Transfers			
Interfund Transfer-In	922,990,595.69		
Interfund Transfer-Out	(922,990,595.69)		
NET TRANSFERS		0.00	
NET INCREASE (DECREASE) IN CASH			(6,257,956.46)
AUDITOR'S CASH BALANCE, JUNE 30, 1984 - ALL FUNDS			$71,550,712.41

GENERAL COUNTY


General County Revenue
Last 10 Fiscal Years
160
150
140
130
120
110
100
90
80
70
60
1974-75
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83
1983-84

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
JUNE 30, 1984

	(4) Total	General	Road	Litter Cleanup	County Survey Monument Preservation	County Fire Service
ASSETS						
Cash in Treasury (1)	$ 7,619,451.25	$(1,454,628.93)	$4,573,550.58	$6,193.74	$34,110.00	$ 0.00
Imprest Cash	114,795.00	114,780.00	15.00			
Accounts Receivable	16,295,823.33	14,124,742.92	1,999,916.26			
Taxes Receivable-Net	1,135,180.18	1,135,180.18	0.00			
Loans Receivable (5)	(95,984.44	51,000.00	44,984.44			
Deposits With Others	581,600.00	0.00	581,600.00			
Inventory	720,952.42	0.00	720,952.42			
Advance to Internal Service/Enterprise Funds	7,456,242.61	7,456,242.61				
TOTAL	$34,020,029.23	$21,427,316.78	$7,921,018.70	$6,193.74	$34,110.00	$ 0.00
LIABILITIES AND EQUITIES						
Accounts Payable	$ 2,582,770.91	$ 2,546,497.91	$ 31,483.76			
Salaries Payable	3,724,256.49	3,546,306.28	120,844.91			
Reserve for Encumbrances	11,547,976.99	832,813.07	6,336,768.14			
Fund Balance - Unavailable (2)	8,431,952.63	7,571,022.61	765,951.86	$6,037.74	$26,490.00	
Fund Balance - Available (3)	7,733,072.21	6,930,676.91	665,970.03	156.00	7,620.00	$ 0.00
TOTAL	$34,020,029.23	$21,427,316.78	$7,921,018.70	$6,193.74	$34,110.00	$ 0.00

(1) See Auditor's Exhibit II, Schedule C.
(2) See Auditor's Exhibit II, Schedule B, H.
(3) See Auditor's Exhibit II, Schedule A.
(4) To Auditor's Exhibit I.
(5) See Auditor's Exhibit II, Schedule G.

Fish and Game	General Revenue Sharing	DOJ Alcohol and Drug Analysis	Off-Highway Vehicle Fund	Public Employment Programs	Area Agency on Aging	County Supt. of Schools	Air Pollution
$5,377.80	$4,347,467.05	$74,433.50	$31,487.76	$(84,503.52)	$(5,249.01)	$73,985.55	$17,226.73
				143,497.87	27,666.28		
$5,377.80	$4,347,467.05	$74,433.50	$31,487.76	$ 58,994.35	$22,417.27	$73,985.55	$17,226.73
					$ 4,789.24		
				$ 33,401.61	7,347.00	$ 5,936.69	$10,420.00
	$4,347,467.05	$20,000.00		647.70	10,281.03		
		26,183.00	$31,487.76				4,779.66
$5,377.80		28,250.50		24,945.04		68,048.86	2,027.07
$5,377.80	$4,437,467.05	$74,433.50	$31,487.76	$ 58,994.35	$22,417.27	$73,985.55	$17,226.73

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1984

	General	Road	Litter Cleanup	County Fire Service	Fish and Game
FUND BALANCE AVAILABLE - June 30, 1983	$ 9,657,450.02	$2,249,843.53	$ 0.00	$ 0.00	$4,594.84
Add:					
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied (2)	$ 8,117,581.94	$1,247,057.87			$4,389.96
Excess Revenue Over Estimated Revenue (1)		233,897.78	$ 156.00	$66,538.09	988.00
Net Decrease in Unavailable Fund Balance (3)	47,925.00				
Total Additions	$ 8,165,506.94	$1,480,955.65	$ 156.00	$66,538.09	$5,377.96
TOTAL BEGINNING FUND BALANCE AVAILABLE AND ADDITIONS	$17,822,956.96	$3,730,799.18	$ 156.00	$66,538.09	$9,972.80
Less:					
Appropriations From Beginning Balance-Final Budget	$ 9,657,450.00	$2,249,843.00	$(250.00)		$4,595.00
Net Appropriations From Beginning Balance-During Year	(628.00)				
Excess Estimated Revenue Over Revenue (1)	1,235,458.05				
Excess Expenditures, Encumbrances, Cost Applied Over Appropriations (2)				$66,538.09	
Prior Year Adjustment		633,000.00			
Increase in Fund Balance Unavailable (3)		181,986.15	250.00		
Net Deductions	$10,892,280.05	$3,064,829.15	$ 0.00	$66,538.09	$4,595.00
FUND BALANCE AVAILABLE - June 30, 1984	$ 6,930,676.91	$ 665,970.03	$ 156.00	$ 0.00	$5,377.80

(1) See Aduitor's Exhibit II, Schedule D.
(2) See Auditor's Exhibit II, Schedule E.
(3) See Auditor's Exhibit II, Schedule B.

AUDITOR'S EXHIBIT II
SCHEDULE A

County Survey Monument Preservation	General Revenue Sharing	County Supt. of Schools	DOJ Alcohol and Drug Analysis	Off Highway Vehicle Fund	Public Employment Programs	Area Agency On Aging	Air Pollution Control
$ 15,490.00	$ 0.00	$ 0.00	$41,183.00	$ 1,108.68	$ (8,034.00)	$10,556.03	$(15,534.12)
	$28,118.97	$177,209.58			$1,119,383.57	$43,996.00	$ 7,443.53
$ 7,620.00			$36,450.00				
							41,539.12
$ 7,620.00	$28,118.97	$177,209.58	$36,450.00	$ 0.00	$1,119,383.57	$43,996.00	$ 48,982.65
$ 23,110.00	$28,118.97	$177,209.58	$77,633.00	$ 1,108.68	$1,111,349.57	$54,552.03	$ 33,448.53
$(11,000.00)			$15,000.00	$(5,000.00)		$ 275.00	$ 26,005.00
	$28,118.97	$109,160.72		1,035.87	$1,086,404.53	54,277.03	5,416.46
			8,199.50				
26,490.00			26,183.00	5,072.81			
$ 15,490.00	$28,118.97	$109,160.72	$49,382.50	$ 1,108.68	$1,086,404.53	$54,552.03	$ 31,421.46
$ 7,620.00	$ 0.00	$ 68,048.86	$28,250.50	$ 0.00	$ 24,945.04	$ 0.00	$ 2,027.07

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE B

	General	County Survey Monument	Road	Litter Cleanup	Off Highway Vehicle	DOJ Alcohol and Drug Analysis	Air Pollution Control
FUND BALANCE UNAVAILABLE - June 30, 1983	$7,204,520.16	$ 0.00	$583,965.71	$5,787.74	$26,414.95	$ 0.00	$ 46,318.78
Increases:							
Imprest Cash	$ 7,075.00						
Advances to Hospital*	242,374.31						
Advances to Internal Service Funds/Landfills*	172,053.14						
Inventory			$182,289.95				
Loans Receivable							
General Reserve		$26,490.00		$ 250.00	$ 5,072.81	$26,183.00	
Total Increases	$ 421,502.45	$26,490.00	$182,289.95	$ 250.00	$ 5,072.81	$26,183.00	$ 0.00
Decreases:							
Imprest Cash							
Advances to Hospital							
Advances to Internal Service Funds/Landfills							
Inventory							
Loans Receivable	$ 55,000.00		$ 303.80				
General Reserve							$ 41,539.12
Total Decreases	$ 55,000.00	$ 0.00	$ 303.80	$ 0.00	$ 0.00	$ 0.00	$ 41,539.12
Net Increase or (Decrease) (1)	$ 366,502.45*	$26,490.00	$181,986.15	$ 250.00	$ 5,072.81	$26,183.00	$(41,539.12)
FUND BALANCE UNAVAILABLE - June 30, 1984 (2)	$7,571,022.61	$26,490.00	$765,951.86	$6,037.74	$31,487.76	$26,183.00	$ 4,779.66

(1) Gross Increase, General Fund $ 366,502.45
*Less Items not reflected in Fund Balance Available:
Advances - Hospital (242,374.31)
Advances - IS/Landfills (172,053.14)
Net Increase (Decrease) (3) $ (47,925.00)

(2) For detail, refer to Auditor's Exhibit II, Schedule H.
(3) To Auditor's Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE C

	Auditor's Balance July 1, 1983	Receipts Schedule D	Disbursements Schedule E	Other Transactions Schedule F	Auditor's Balance June 30, 1984	Outstanding Warrants June 30, 1984	Treasurer's Balance June 30, 1984
General	$ 457,720.92	$126,444,189.52	$129,371,552.35	$1,015,012.98	$(1,454,628.93)		$(1,454,628.93)
County Survey Monument Preservation	15,490.00	18,620.00	0.00	0.00	34,110.00		34,110.00
Road	1,738,006.38	7,041,983.78	7,087,885.18	2,881,445.60	4,573,550.58		4,573,550.58
Litter Cleanup	5,787.74	406.00	0.00	0.00	6,193.74		6,193.74
Off-Highway Vehicle	27,523.63	3,964.13	0.00	0.00	31,487.76		31,487.76
Superintendent of Schools	0.00	467,657.28	399,608.42	5,936.69	73,985.55		73,985.55
County Fire Service	0.00	275,418.09	275,418.09	0.00	0.00		0.00
Fish and Game	4,594.84	3,988.00	3,205.04	0.00	5,377.80		5,377.80
DOJ Alcohol and Drug Analysis	81,183.00	171,450.00	178,199.50	0.00	74,433.50		74,433.50
General Revenue Sharing	2,482,181.07	6,101,017.03	4,325,778.82	90,047.77	4,347,467.05		4,347,467.05
Area Agency on Aging	(8,499.22)	997,895.97	998,170.97	3,525.21	(5,249.01)		(5,249.01)
Public Employment Programs:							
JTPA Administration Pool 1983/84 (1)	0.00	472,134.42	439,563.80	14,958.50	47,529.12		47,529.12
JTPA Trans II A 1983/84 (1)	0.00	1,349,185.30	1,341,126.94	(114,327.60)	(106,269.24)		(106,269.24)
JTPA III 1983/84 (1)	0.00	18,254.12	23,230.83	(6,483.60)	(11,460.31)		(11,460.31)
JTPA II B, SYETP 1984/85 (1)	0.00	4,243.56	11,254.12	(4,243.56)	(11,254.12)		(11,254.12)
JTPA Administration 1984/85 (1)	0.00	0.00	2,910.97	0.00	(2,910.97)		(2,910.97)
JTPA II A, 1984/85 (1)	0.00	0.00	138.00	0.00	(138.00)		(138.00)
CETA Administration Pool 1982/83	(84,185.91)	340,844.27	340,844.27	84,185.91	0.00		0.00
CETA Admin. Pool Closeout 1983/84 (1)	0.00	145,787.38	145,787.38	0.00	0.00		0.00
CETA 1983	0.00	1,247,146.22	1,247,146.22	0.00	0.00		0.00
CETA IV SYEP 1982	(147,782.33)	0.00	0.00	147,782.33	0.00		0.00
CETA SYEP 1983 (1)	0.00	1,430,615.20	1,430,615.20	0.00	0.00		0.00
Total Public Employment Programs	$ (231,968.24)	$ 5,008,210.47	$ 4,982,617.73	$ 121,871.98	$ (84,503.52)		$ (84,503.52)
Air Pollution Control	30,804.66	162,598.54	186,596.47	10,420.00	17,226.73		17,226.73
TOTAL (2)	$4,602,824.78	$146,697,398.81	$147,809,032.57	$4,128,260.23	$ 7,619,451.25		$ 7,619,451.25

(1) New fund established during fiscal year.
(2) To Auditor's Exhibit I, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
BREAKDOWN BY TYPE					
TAXES					
Property Taxes - Current Secured	$ 17,401,838.00	$ 0.00	$ 17,401,838.00	$ 18,798,396.70	$ 1,396,558.70
Property Taxes - Current Unsecured	994,310.00	0.00	994,310.00	1,368,129.54	373,819.54
Property taxes - Prior Secured	20,978.00	0.00	20,978.00	181,509.52	160,531.52
Property Taxes - Prior Unsecured	13,294.00	0.00	23,294.00	15,048.77	1,754.77
Special District Augmentation Fund	0.00	3,500.00	3,500.00	75,000.00	71,500.00
Penalties and Costs	120,000.00	0.00	120,000.00	376,748.18	256,748.18
Sales and Use Tax	5,700,000.00	186,086.00	5,886,086.00	5,830,648.80	(55,437.20)
Property Transfer Tax	300,000.00	0.00	300,000.00	330,531.09	30,531.09
Occupancy Tax	20,000.00	0.00	20,000.00	32,621.59	12,621.59
Racehorse Tax	3,000.00	0.00	3,000.00	3,506.77	506.77
Mobile Homes	19,000.00	0.00	19,000.00	19,361.37	361.37
Livestock Tax	0.00	0.00	0.00	415.63	415.63
TOTAL	$ 24,592,420.00	$ 189,586.00	$ 24,782,006.00	$ 27,031,917.96	$ 2,249,911.96
LICENSES, PERMITS AND FRANCHISES					
Animal Licenses	$ 30,000.00	$ 0.00	$ 30,000.00	$ 28,601.00	$ (1,399.00)
Business Licenses	16,000.00	0.00	16,000.00	30,124.50	14,124.50
Construction Permits	401,000.00	0.00	401,000.00	414,718.39	13,718.39
Franchises	510,000.00	0.00	510,000.00	464,390.83	(45,609.17)
Road Privileges and Permits	5,000.00	0.00	5,000.00	36,362.61	31,362.61
Zoning Permits	20,000.00	0.00	20,000.00	29,980.00	9,980.00
Other Licenses and Permits	111,600.00	8,794.00	120,394.00	142,117.00	21,723.00
TOTAL	$ 1,093,600.00	$ 8,794.00	$ 1,102,394.00	$ 1,146,294.33	$ 43,900.33
FINES, FORFEITS AND PENALTIES					
Vehicle Code Fines	$ 1,305,900.00	$ 15,000.00	$ 1,320,900.00	$ 1,368,795.57	$ 47,895.57
Other Court Fines	183,250.00	0.00	183,250.00	164,758.09	(18,491.91)
Forfeitures and Penalties	132,000.00	0.00	132,000.00	154,796.61	22,796.61
TOTAL	$ 1,621,150.00	$ 15,000.00	$ 1,636,150.00	$ 1,688,350.27	$ 52,200.27
REVENUE FROM USE OF MONEY AND PROPERTY					
Interest	$ 3,315,900.00	$ 0.00	$ 3,315,900.00	$ 2,679,342.60	$ (636,557.40)
Rents and Concessions	72,725.00	0.00	72,725.00	63,630.82	(9,094.18)
TOTAL	$ 3,388,625.00	$ 0.00	$ 3,388,625.00	$ 2,742,973.42	$ (645,651.58)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
AID FROM OTHER GOVERNMENTAL AGENCIES					
STATE					
Highway Users Tax	$ 3,475,000.00	$ 0.00	$ 3,475,000.00	$ 3,711,917.31	$ 236,917.31
Motor Vehicle In Lieu Tax	4,450,000.00	0.00	4,450,000.00	4,494,159.24	44,159.24
Off Highway In Lieu Tax	3,000.00	0.00	3,000.00	0.00	(3,000.00)
Trailer Coach In Lieu Tax	100,000.00	0.00	100,000.00	72,521.16	(27,478.84)
Highway Property Rental	0.00	0.00	0.00	12,192.87	12,192.87
Public Assistance Administration	5,572,457.00	210,253.00	5,782,710.00	5,180,019.21	(602,690.79)
Public Assistance Administration - Prior Year	0.00	0.00	0.00	55.21	55.21
Aid for Children - Unemployed Parent	6,177,546.00	1,584,829.00	7,762,375.00	5,466,863.78	(2,295,511.22)
Aid for Children - Family Group	13,353,984.00	0.00	13,353,984.00	15,837,010.30	2,483,026.30
Aid for Children - Boarding Home	1,629,495.00	0.00	1,629,495.00	1,456,032.12	(173,462.88)
Aid for Adoption of Children	113,400.00	0.00	113,400.00	118,434.63	5,034.63
Aid for Adoptions Assistance Program	12,600.00	0.00	12,600.00	7,552.70	(5,047.30)
Aid for California Children	552,300.00	0.00	552,300.00	298,908.00	(253,392.00)
Aid for Disabled	0.00	0.00	0.00	(48.84)	(48.84)
Aid - Prior Year	0.00	0.00	0.00	17,504.41	17,504.41
Aid for Children - APR Offset	0.00	0.00	0.00	(1,239,939.00)	(1,239,939.00)
Aid for Emergency Assistance	99,012.00	0.00	99,012.00	0.00	(99,012.00)
Health Administration	10,666.00	0.00	10,666.00	16,000.00	5,334.00
Aid for Mental Health - Prior Year	1,410,997.00	0.00	1,410,997.00	1,384,739.00	(26,258.00)
Aid for Mental Health	3,508,869.00	(302,000.00)	3,206,869.00	3,600,457.53	393,588.53
Offset - Mental Health State Hospital Charges	822,961.00	0.00	822,961.00	472,480.26	(350,480.74)
Aid for Mental Health - Drug Abuse	148,537.00	0.00	148,537.00	166,403.00	17,866.00
Aid for Mental Health - Drug Abuse--Prior Year	0.00	0.00	0.00	2,120.16	2,120.16
Aid for Mental Health - Alcoholism Program	678,254.00	0.00	678,254.00	679,767.00	1,513.00
Aid for Tuberculosis	14,000.00	18,525.00	32,525.00	25,704.75	(6,820.25)
Aid for Health-Maternal & Child Health Care Grant	55,000.00	0.00	55,000.00	55,000.00	0.00
Aid - Hospital Construction (AB 3245)	75,750.00	0.00	75,750.00	90,047.77	14,297.77
Aid for Agriculture	497,455.00	0.00	497,455.00	499,269.72	1,814.72
Aid for Construction - Woodward Reservoir	0.00	316,529.00	316,529.00	31,653.00	(284,876.00)
Aid for Veterans Affairs	9,000.00	0.00	9,000.00	10,694.00	1,694.00
Frank Raines OHV Act	574,000.00	40,000.00	614,000.00	553,397.64	(60,602.36)
Homeowners Property Tax Relief	974,126.00	0.00	974,126.00	989,706.66	15,580.66
Business Inventory Tax Relief - Livestock	80,000.00	0.00	80,000.00	87,997.68	7,997.68
Business Inventory Tax Relief	2,857,465.00	0.00	2,857,465.00	2,709,308.29	(148,156.71)
All Other Apportionments	10,045.00	0.00	10,045.00	6,047.31	(3,997.69)
Aircraft Business Inventory Tax Relief Subvention	3,000.00	0.00	3,000.00	3,012.36	12.36
Livestock Business Inventory Tax Relief Subvention	0.00	0.00	0.00	.36	.36
Open Space Subvention	980,000.00	0.00	980,000.00	980,000.00	0.00
AB 1733 Welfare Grant	133,725.00	0.00	133,725.00	50,534.84	(83,190.16)
Ridesharing Project	6,000.00	0.00	6,000.00	5,000.00	(1,000.00)
Other - MIA	5,873,386.00	0.00	5,873,386.00	5,873,386.00	0.00
Cal Boat Grant - Las Palmas	0.00	0.00	0.00	102,401.19	102,401.19

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
STATE--Continued					
Transit System	$ 370,000.00	$ 0.00	$ 370,000.00	$ 256,421.23	$ (113,578.77)
Other - Fairview/Parklawn Grant	33,293.00	0.00	33,293.00	29,963.70	(3,329.30)
49-99 Automation Project	0.00	64,472.00	64,472.00	64,472.00	0.00
LSCA Grant	0.00	0.00	0.00	8,480.03	8,480.03
Other - Area Agency on Aging	953,711.00	37,537.00	991,248.00	918,184.61	(73,063.39)
Other - Area Agency on Aging--Prior Year	0.00	1,610.00	1,610.00	15,297.99	13,687.99
County Arts Council Block Grant	12,000.00	0.00	12,000.00	12,000.00	0.00
Cigarette Tax	220,000.00	0.00	220,000.00	179,189.25	(40,810.75)
Defense Attorney Fees	5,000.00	0.00	5,000.00	0.00	(5,000.00)
Jail Remodel - Prop. 2	0.00	933,000.00	933,000.00	0.00	(933,000.00)
Victim-Witness Program	45,000.00	7,800.00	52,800.00	55,370.00	2,570.00
Juvenile Resource Officer Grant	35,922.00	0.00	35,922.00	173,948.00	138,026.00
School Lunch Program	5,500.00	0.00	5,500.00	5,864.17	364.17
County Arts Commission	0.00	1,659.00	1,659.00	1,658.58	(.42)
Library Direct Loan Reimbursement	0.00	11,732.96	11,732.96	11,697.12	(35.84)
924 Training Program	88,200.00	2,250.00	90,450.00	92,950.00	2,500.00
Public Library Foundation	0.00	76,293.00	76,293.00	76,293.00	0.00
Dental Prevention	18,000.00	0.00	18,000.00	18,000.00	0.00
HUD Block	432,000.00	0.00	432,000.00	2,755.00	(429,245.00)
Sterilization Service	5,100.00	0.00	5,100.00	0.00	(5,100.00)
Air Pollution	74,328.00	0.00	74,328.00	73,932.00	(396.00)
California Arts Council Grant	2,000.00	5,611.00	7,611.00	7,611.00	0.00
49-99 Library System	1,865.00	0.00	1,865.00	0.00	(1,865.00)
Mandated Costs	296,367.00	0.00	296,367.00	345,764.00	49,397.00
CDA Operating Grant	955,000.00	0.00	955,000.00	0.00	(955,000.00)
Reimbursement Violent Crimes	100.00	0.00	100.00	0.00	(100.00)
Justice System Subvention	689,294.00	0.00	689,294.00	689,294.00	0.00
Juvenile Justice Delinquency Prevention	1,000.00	0.00	1,000.00	709.94	(290.06)
Basso Bridge Boat Facility	0.00	75,000.00	75,000.00	0.00	(75,000.00)
Refugee - Prevention Health	30,250.00	0.00	30,250.00	47,634.00	17,384.00
EPSDT	64,113.00	0.00	64,113.00	55,900.00	(8,213.00)
Teenage Parent Program	91,156.00	0.00	91,156.00	113,600.60	22,444.60
Health Care Buy Out - AB-8	3,933,025.00	0.00	3,933,025.00	3,963,689.00	30,664.00
Child Health & Disability Prevention - Admin.	108,436.00	4,031.00	112,467.00	109,386.00	(3,081.00)
Screening Exams	200,000.00	0.00	200,000.00	136,768.50	(63,231.50)
Family Planning	335,900.00	0.00	335,900.00	274,120.34	(61,779.66)
Aging Grant	30,000.00	0.00	30,000.00	29,967.68	(32.32)
Child Abuse	0.00	30,247.00	30,247.00	36,001.65	5,754.65
Jobs Bill	0.00	10,583.00	10,583.00	39,596.00	29,013.00
FEMA Emergency Food and Shelter	0.00	109,110.00	109,110.00	108,110.27	(999.73)
Ridesharing - Prior Year	0.00	0.00	0.00	9,100.32	9,100.32
Special Circumstances - Welfare	254,100.00	0.00	254,100.00	158,058.86	(96,041.14)
Child Support Enforcement Incentive	217,500.00	0.00	217,500.00	416,274.34	198,774.34
Risk Reduction - Health	22,300.00	0.00	22,300.00	0.00	(22,300.00)
TOTAL	$ 63,792,490.00	$3,239,071.96	$ 67,031,561.96	$ 62,366,374.80	$(4,665,187.16)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
FEDERAL					
Public Assistance - Family Support	$ 982,825.00	$ 0.00	$ 982,825.00	$ 963,294.00	$ (19,531.00)
Public Assistance - Welfare Administration	5,450,450.00	2,500.00	5,452,950.00	5,394,415.00	(58,535.00)
Public Assistance - Welfare Admin. Prior Year	0.00	0.00	0.00	5,245.00	5,245.00
Adoption Assistance Program	15,046.00	0.00	15,046.00	15,554.46	508.46
Targeted Assistance Program	197,066.00	0.00	197,066.00	11,851.00	(185,215.00)
Aid for Children - Unemployed Parent	6,086,508.00	2,405,233.00	8,491,741.00	7,743,314.29	(748,426.71)
Aid for Children - Family Group	14,844,384.00	0.00	14,844,384.00	17,633,785.51	2,789,401.51
Aid for Children - Boarding Home	483,510.00	0.00	483,510.00	384,739.57	(98,770.43)
Aid for Children - APR Offset	0.00	0.00	0.00	(1,359,431.00)	(1,359,431.00)
Emergency Assistance - Unemployed Parent	105,000.00	0.00	105,000.00	0.00	(105,000.00)
Emergency Assistance - Foster Care	6,000.00	0.00	6,000.00	0.00	(6,000.00)
Aid - Prior Year	0.00	0.00	0.00	(27,432.85)	(27,432.85)
Aid for Disabled	0.00	0.00	0.00	(63.36)	(63.36)
Health Administration	8,000.00	0.00	8,000.00	6,273.00	(1,727.00)
Immunization Assessment	16,000.00	4,600.00	20,600.00	23,400.00	2,800.00
Grazing Fees	0.00	0.00	0.00	177.00	177.00
In Lieu Taxes - Housing	11,183.00	0.00	11,183.00	26,508.01	15,325.01
Entitlement Lands	4,000.00	0.00	4,000.00	3,405.00	(595.00)
National Institute of Drug Abuse Grant	251,565.00	0.00	251,565.00	251,565.00	0.00
Formula Grant - Alcoholism Treatment Program	27,982.00	0.00	27,982.00	27,982.00	0.00
Emergency Serv-Natl Inst of Mental Health-Pr Yr	0.00	0.00	0.00	239,765.59	239,765.59
Office of Emergency Services:					
81/82 Administration Expense	0.00	0.00	0.00	1,859.08	1,859.08
Civil Defense	25,000.00	0.00	25,000.00	12,697.13	(12,302.87)
Law Enforcement Crystals	6,225.00	0.00	6,225.00	6,027.00	(198.00)
Fire Service Crystals	4,500.00	0.00	4,500.00	2,922.64	(1,577.36)
Family Planning	197,130.00	0.00	197,130.00	212,222.00	15,092.00
HUD Block	500,000.00	0.00	500,000.00	5,215.24	(494,784.76)
Family Support	0.00	0.00	0.00	(34,737.00)	(34,737.00)
Flood Control	0.00	0.00	0.00	11,650.87	11,650.87
Cuban/Haitian Entrants	14,880.00	0.00	14,880.00	0.00	(14,880.00)
Refugee Resettlement	420,000.00	0.00	420,000.00	399,906.42	(20,093.58)
School Lunch Program	58,000.00	0.00	58,000.00	64,764.21	6,764.21
RCA & ECA- GA Relief	55,000.00	0.00	55,000.00	762.76	(54,237.24)
Revenue Sharing	5,614,136.00	615,000.00	6,229,136.00	6,229,136.00	0.00
Child Support Enforcement Incentive	350,000.00	0.00	350,000.00	473,893.71	123,893.71
FHA - Pavement Marking	0.00	72,000.00	72,000.00	72,000.00	0.00
TOTAL	$ 35,734,390.00	$3,099,333.00	$ 38,833,723.00	$ 38,802,667.28	$ (31,055.72)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
FEDERAL PUBLIC EMPLOYMENT PROGRAMS-MEMO (See Total)					
JOBS TRAINING PARTNERSHIP ACT (JTPA)					
Administration Pool - 1983/84				$ 437,134.42	$ 437,134.42
Planning Grant				35,000.00	35,000.00
II A - 1983/84				1,349,185.30	1,349,185.30
III -1983/84				18,254.12	18,254.12
II B - SYETP - 1984/85				4,243.56	4,243.56
Other JTPA	$ 2,488,434.00		$ 2,488,434.00		(2,488,434.00)
CETA II B					
1982/83				1,247,146.22	1,247,146.22
CETA IV					
1982/83				1,430,615.20	1,430,615.20
CETA ADMINISTRATION POOL					
CETA Programs - 1982/83	3,606,181.00		3,606,181.00	340,844.27	(3,265,336.72)
CETA Programs - 1983/84				145,787.38	145,787.38
TOTAL FEDERAL PUBLIC EMPLOYMENT PROGRAMS	$ 6,094,615.00		$ 6,094,615.00	$ 5,008,210.47	$(1,086,404.53)
TOTAL AID FROM OTHER GOVERNMENTAL AGENCIES	$105,621,495.00	$6,338,404.96	$111,959,899.96	$106,177,252.55	$(5,782,647.41)
CHARGES FOR CURRENT SERVICE					
Assessment and Tax Collection Fees	$ 1,000.00	$ 0.00	$ 1,000.00	$ 964.81	$ (35.19)
Auditing and Accounting Fees	237,771.00	0.00	237,771.00	214,183.77	(23,587.23)
Election Services	50,000.00	0.00	50,000.00	153,922.28	103,922.28
Legal Services	45,000.00	0.00	45,000.00	80,551.86	35,551.86
Administration Costs - SB 813	0.00	0.00	0.00	325,718.45	325,718.45
Planning and Engineering Services	83,000.00	0.00	83,000.00	87,137.83	4,137.83
Road and Street Services	0.00	0.00	0.00	4,177.25	4,177.25
Agricultural Services	76,500.00	0.00	76,500.00	67,340.77	(9,159.23)
Civil Process Services	223,000.00	0.00	223,000.00	230,775.86	7,775.86
Court Fees and Costs	590,700.00	0.00	590,700.00	781,102.07	190,402.07
Estate Fees	45,000.00	0.00	45,000.00	77,424.09	32,424.09
Public Guardian	6,000.00	0.00	6,000.00	9,884.02	3,884.02
Animal Control	198,200.00	0.00	198,200.00	178,653.21	(19,546.79)
Probate Fees	0.00	0.00	0.00	4,772.00	4,772.00
Law Enforcement Services	60,400.00	0.00	60,400.00	73,553.96	13,153.96
Recording Fees	333,500.00	0.00	333,500.00	387,418.62	53,918.62

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
CHARGES FOR CURRENT SERVICE--Continued					
Health Fees	$ 438,950.00	$ 0.00	$ 438,950.00	$ 490,679.14	$ 51,729.14
Mental Health Services - Prior Year	0.00	0.00	0.00	3,931.25	3,931.25
Mental Health Services	910,385.00	0.00	910,385.00	769,174.74	(141,210.26)
Drug Abuse Services	61,372.00	0.00	61,372.00	43,564.09	(17,807.91)
Alcoholism Treatment Program Services	57,080.00	0.00	57,080.00	20,708.48	(36,371.52)
Family Planning	95,500.00	0.00	95,500.00	156,909.46	61,409.46
Adoption Fees	4,000.00	0.00	4,000.00	1,500.00	(2,500.00)
California Children's Services	42,000.00	0.00	42,000.00	174,214.52	132,214.52
Unanticipated Cost Report Settlement	0.00	0.00	0.00	730,609.00	730,609.00
Institutional Care and Services	575,200.00	0.00	575,200.00	664,117.70	88,917.70
Educational Services	51,000.00	0.00	51,000.00	33,320.35	(17,679.65)
Library Services	100,000.00	0.00	100,000.00	154,092.36	54,092.36
Parks and Recreation	379,260.00	0.00	379,260.00	436,155.80	56,895.80
Fingerprint Fees	22,000.00	0.00	22,000.00	11,865.50	(10,134.50)
Service Charges - Probation	775.00	0.00	775.00	1,263.04	488.04
Salary Sharing with Schools	15,000.00	0.00	15,000.00	16,635.91	1,635.91
Other Charges - Agricultural Commissioner	0.00	0.00	0.00	45.10	45.10
Burial Reimbursements	1,975.00	0.00	1,975.00	644.50	(1,330.50)
Vehicle Code Administration - ATP	6,500.00	0.00	6,500.00	4,200.50	(2,299.50)
Bail Deposit Fee	34,000.00	0.00	34,000.00	35,940.00	1,940.00
Bond Registration	0.00	0.00	0.00	5.00	5.00
Emergency Services - Cities	16,500.00	0.00	16,500.00	17,940.00	1,440.00
Arbitration Fees	21,000.00	0.00	21,000.00	22,680.33	1,680.33
Weed Eradication Fees	2,500.00	0.00	2,500.00	3,920.50	1,420.50
Fire Equipment - Special Districts	0.00	25,000.00	25,000.00	52.70	(24,947.30)
Women's Refuge Center	2,400.00	0.00	2,400.00	3,142.10	742.10
Assessment Appeals	0.00	0.00	0.00	140.00	140.00
Emergency Medical Service	8,000.00	0.00	8,000.00	7,087.49	(912.51)
Interim Assistance Repayment	120,000.00	0.00	120,000.00	229,054.07	109,054.07
Planning and Community Development	1,000.00	16,811.19	17,811.19	17,731.19	(80.00)
Air Pollution Fees	84,000.00	0.00	84,000.00	79,230.38	(4,769.62)
Cooperative Extension	0.00	0.00	0.00	1,436.50	1,436.50
Abandon Vehicle Program	1,000.00	0.00	1,000.00	1,150.00	150.00
General Relief Repayment - Welfare	4,000.00	0.00	4,000.00	12,284.55	8,284.55
Other - Fire Warden	0.00	0.00	0.00	5,035.10	5,035.10
Local Transit System Fares	42,000.00	0.00	42,000.00	51,385.22	9,385.22
Court Referral Program	0.00	0.00	0.00	1,684.00	1,684.00
TOTAL	$ 5,047,468.00	$ 41,811.19	$ 5,089,279.19	$ 6,881,111.42	$ 1,791,832.23

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
OTHER REVENUE					
Sale of Fixed Assets	$ 10,000.00	$ 0.00	$ 10,000.00	$ 7,395.28	$ (2,604.72)
Other Sales	7,000.00	0.00	7,000.00	14,008.97	7,008.97
Unclaimed Estates	0.00	0.00	0.00	2,032.34	2,032.34
Cancelled Warrants and Unclaimed Money	24,600.00	470.00	25,070.00	101,779.68	76,709.68
Damage, Restitution, Refunds and Insurance	5,650.00	0.00	5,650.00	10,456.48	4,806.48
Donations and Contributions	7,725.00	20,781.42	28,506.42	33,715.50	5,209.08
Contribution From Revenue Sharing	419,322.00	42,317.00	461,639.00	461,639.00	0.00
County Cash Match	57,357.00	0.00	57,357.00	62,484.29	5,127.29
Drug Enforcement - Overmatch	36,415.00	0.00	36,415.00	33,558.28	(2,856.72)
Jury Witness Fee Reimbursement	6,500.00	0.00	6,500.00	5,036.65	(1,463.35)
Copies Prepared	37,625.00	0.00	37,625.00	65,119.41	27,494.41
Return Check Fee	20.00	0.00	20.00	813.00	793.00
Cities Share - Clemars	2,000.00	0.00	2,000.00	388.80	(1,611.20)
Various - Operating Departments	11,575.00	3,424.00	14,999.00	96,780.08	81,781.08
Assigned Counsel Reimbursement	5,100.00	0.00	5,100.00	6,002.90	902.90
Cash Deficiency Payment	210,698.00	0.00	210,698.00	123,000.00	(87,698.00)
Alcoholism Treatment Program	0.00	0.00	0.00	601.20	601.20
Environmental Resources	0.00	4,687.00	4,687.00	4,687.00	0.00
TOTAL	$ 841,587.00	$ 71,679.42	$ 913,266.42	$ 1,029,498.86	$ 116,232.44
GRAND TOTAL BY TYPE	$142,206,345.00	$6,665,275.57	$148,871,620.57	$146,697,398.81	$(2,174,221.76)
BREAKDOWN BY FUND					
GENERAL FUND					
Taxes	$ 22,712,858.00	$ 0.00	$ 22,712,858.00	$ 24,844,804.29	$ 2,131,946.29
Licenses, Permits and Franchises	1,088,600.00	8,794.00	1,097,394.00	1,109,931.72	12,537.72
Fines, Forfeits and Penalties	677,900.00	15,000.00	692,900.00	608,828.99	(84,071.01)
Revenue From Use of Money and Property	2,629,425.00	0.00	2,629,425.00	2,246,523.38	(382,901.62)
Aid From Other Governmental Agencies	89,315,967.00	5,612,257.96	94,928,224.96	90,078,113.68	(4,850,111.28)
Charges for Current Service	4,947,468.00	41,811.19	4,989,279.19	6,744,906.40	1,755,627.21
Other Revenue	563,307.00	66,259.42	629,566.42	811,081.06	181,514.64
TOTAL GENERAL FUND	$121,935,525.00	$5,744,122.57	$127,679,647.57	$126,444,189.52	$(1,235,458.05)
COUNTY SURVEY MONUMENT PRESERVATION					
Charges for Current Service	$ 11,000.00	$ 0.00	$ 11,000.00	$ 18,620.00	$ 7,620.00
TOTAL COUNTY SURVEY MONUMENT PRESERVATION	$ 11,000.00	$ 0.00	$ 11,000.00	$ 18,620.00	$ 7,620.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

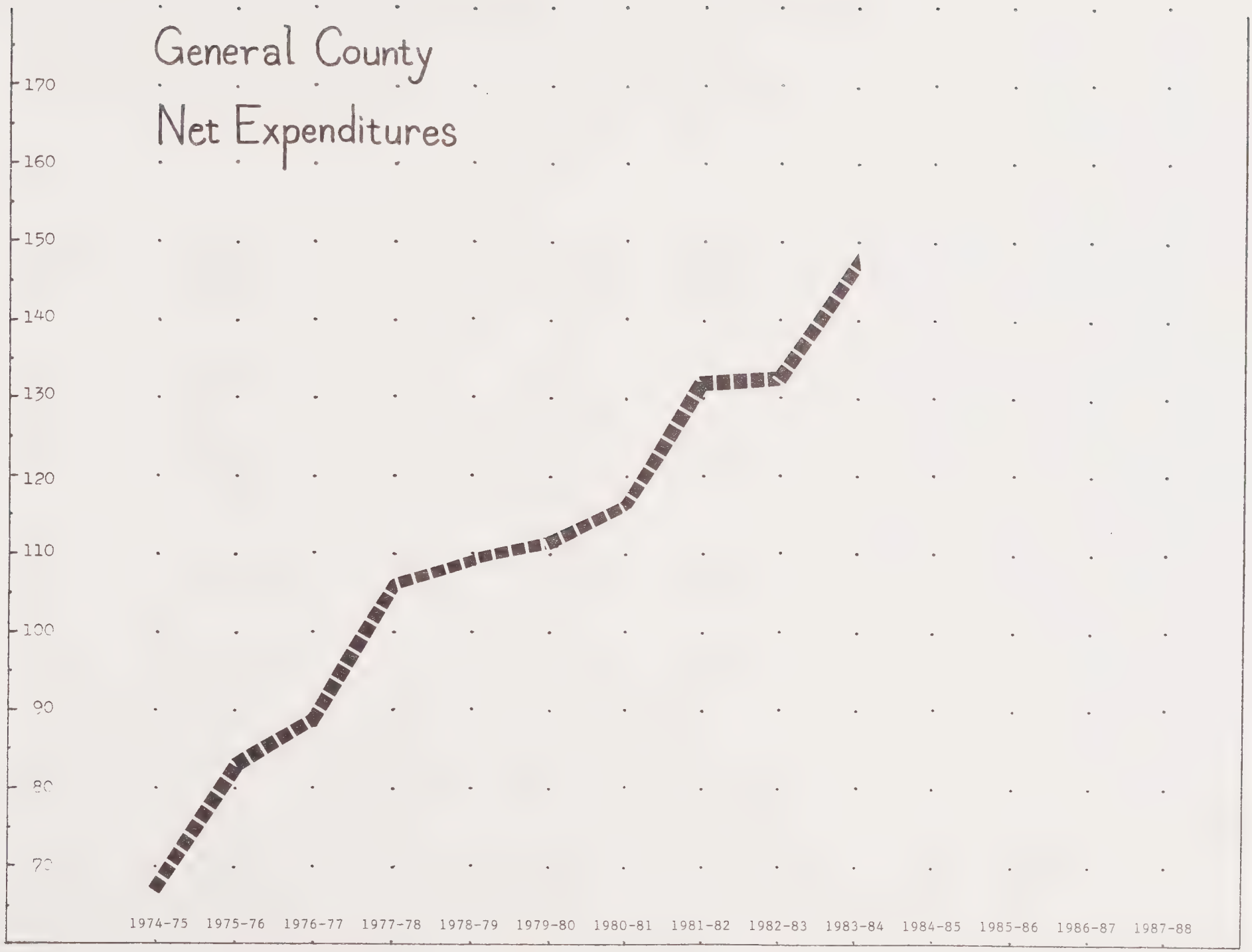
	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
ROAD FUND					
Taxes	$ 1,400,000.00	$ 186,086.00	$ 1,586,086.00	$ 1,615,951.00	$ 29,865.00
Licenses and Permits	5,000.00	0.00	5,000.00	36,362.61	31,362.61
Fines, Forfeits and Penalties	805,000.00	0.00	805,000.00	903,677.28	98,677.28
Revenue From Use of Money and Property	550,000.00	0.00	550,000.00	311,800.00	(238,200.00)
Aid From Other Governmental Agencies	3,475,000.00	372,000.00	3,847,000.00	4,107,761.05	260,761.05
Charges for Current Service	5,000.00	0.00	5,000.00	38,354.64	33,354.64
Other Revenue	10,000.00	0.00	10,000.00	28,077.20	18,077.20
TOTAL ROAD FUND	$ 6,250,000.00	$ 558,086.00	$ 6,808,086.00	$ 7,041,983.78	$ 233,897.78
LITTER CLEANUP FUND					
Fines, Forfeits and Penalties	$ 250.00	$ 0.00	$ 250.00	$ 406.00	$ 156.00
TOTAL LITTER CLEANUP FUND	$ 250.00	$ 0.00	$ 250.00	$ 406.00	$ 156.00
OFF-HIGHWAY VEHICLE FUND					
Revenue From Use of Money and Property	$ 2,000.00	$ 0.00	$ 2,000.00	$ 3,964.13	$ 1,964.13
Aid From Other Governmental Agencies	3,000.00	0.00	3,000.00	0.00	(3,000.00)
TOTAL OFF-HIGHWAY VEHICLE FUND	$ 5,000.00	$ 0.00	$ 5,000.00	$ 3,964.13	$ (1,035.87)
COUNTY SUPERINTENDENT OF SCHOOLS FUND					
Taxes	$ 306,545.00	$ 0.00	$ 306,545.00	$ 325,968.87	$ 19,423.87
Revenue From Use of Money and Property	1,200.00	0.00	1,200.00	2,295.95	1,095.95
Aid From Other Governmental Agencies	58,375.00	0.00	58,375.00	16,392.46	(41,982.54)
Other Revenue	210,698.00	0.00	210,698.00	123,000.00	(87,698.00)
TOTAL COUNTY SUPERINTENDENT OF SCHOOLS	$ 576,818.00	$ 0.00	$ 576,818.00	$ 467,657.28	$ (109,160.72)
COUNTY FIRE SERVICE FUND					
Taxes	$ 173,017.00	$ 3,500.00	$ 176,517.00	$ 245,193.80	$ 68,676.80
Aid From Other Governmental Agencies	32,363.00	0.00	32,363.00	30,224.29	(2,138.71)
TOTAL COUNTY FIRE SERVICE FUND	$ 205,380.00	$ 3,500.00	$ 208,880.00	$ 275,418.09	$ 66,538.09
FISH AND GAME FUND					
Fines, Forfeits and Penalties	$ 3,000.00	$ 0.00	$ 3,000.00	$ 3,988.00	$ 988.00
TOTAL FISH AND GAME FUND	$ 3,000.00	$ 0.00	$ 3,000.00	$ 3,988.00	$ 988.00

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE D--Continued

	Original Budgeted Estimate	Adjustments	Final Estimate	Actual	Actual Over (Under) Estimate
DEPARTMENT OF JUSTICE, ALCOHOL, & DRUG ANALYSIS					
Fines, Forfeits and Penalties	$ 135,000.00	$ 0.00	$ 135,000.00	$ 171,450.00	$ 36,450.00
TOTAL DEPT OF JUSTICE, ALCOHOL & DRUG ANALYSIS	$ 135,000.00	$ 0.00	$ 135,000.00	$ 171,450.00	$ 36,450.00
GENERAL REVENUE SHARING FUND					
Revenue From Use of Money and Property	$ 200,000.00	$ 0.00	$ 200,000.00	$171,881.03	$ (28,118.97)
Aid From Other Governmental Agencies	5,614,136.00	315,000.00	5,929,136.00	5,929,136.00*	0.00
TOTAL GENERAL REVENUE SHARING FUND	$ 5,814,136.00	$ 315,000.00	$ 6,129,136.00	$ 6,101,017.03	$ (28,118.97)
AREA AGENCY ON AGING					
Revenue From Use of Money and Property	$ 1,000.00	$ 0.00	$ 1,000.00	$ 1,759.77	$ 759.77
Aid From Other Governmental Agencies	953,711.00	39,147.00	992,858.00	933,482.60	(59,375.40)
Other Revenue	57,582.00	733.00	58,315.00	62,653.60	4,338.60
TOTAL AREA AGENCY ON AGING	$ 1,012,293.00	$ 39,880.00	$ 1,052,173.00	$ 997,895.97	$ (54,277.03)
FEDERAL PUBLIC EMPLOYMENT PROGRAMS					
JTPA Administration Pool - 1983/84				$ 472,134.42	$ 472,134.42
JTPA Trans II A - 1983/84				1,349,185.30	1,349,185.30
JTPA III - 1983/84				18,254.12	18,254.12
JTPA II B SYETP - 1984/85				4,243.56	4,243.56
CETA Administration Pool - 1982/83	$ 3,606,181.00		$ 3,606,181.00	340,844.27	(3,265,336.73)
CETA Administration Pool Closeout - 1983/84	2,488,434.00		2,488,434.00	145,787.38	(2,342,646.62)
CETA - 1983				1,247,146.22	1,247,146.22
CETA SYEP - 1983				1,430,615.20	1,430,615.20
TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 6,094,615.00	$ 0.00	$ 6,094,615.00	$ 5,008,210.47	$(1,086,404.53)
AIR POLLUTION CONTROL					
Revenue From Use of Money and Property	$ 5,000.00	$ 0.00	$ 5,000.00	$ 4,749.16	$ (250.84)
Aid From Other Governmental Agencies	74,328.00	0.00	74,328.00	73,932.00	(396.00)
Charges for Current Service	84,000.00	0.00	84,000.00	79,230.38	(4,769.62)
Other Revenue	0.00	4,687.00	4,687.00	4,687.00	0.00
TOTAL AIR POLLUTION CONTROL	$ 163,328.00	$ 4,687.00	$ 168,015.00	$ 162,598.54	$ (5,416.46)
GRAND TOTAL BY FUND	$142,206,345.00**	$6,665,275.57	$148,871,620.57	$146,697,398.81	$(2,174,221.76)***

*All Federal Revenue Sharing receipts are deposited in Revenue Sharing Trust Fund--see Exhibit VIII. The amounts transferred from Trust are included in Exhibit II, Schedule D.
**Refer to Stanislaus County Final Budget, Fiscal Year 1983-84, Page 11.
***Refer to Auditor's Exhibit II, Schedule A by Individual Fund Totals.


General County
Net Expenditures
170
160
150
140
130
120
110
100
90
80
70
1974-75
1975-76
1976-77
1977-78
1978-79
1979-80
1980-81
1981-82
1982-83
1983-84
1984-85
1985-86
1986-87
1987-88

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1984

	APPROPRIATIONS				
	Budgeted July 1, 1983	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
GROUPED BY FUNCTION					
GENERAL					
LEGISLATIVE AND ADMINISTRATIVE					
1010 Board of Supervisors	$ 270,284.00	$ 5,830.70	$ 0.00	$ 3,581.60	$ 279,696.30
1012 Chief Administrative Officer	489,419.00	882.00	0.00	0.00	490,301.00
TOTAL	$ 759,703.00	$ 6,712.70	$ 0.00	$ 3,581.60	$ 769,997.20
FINANCE					
1022 Assessor	$ 2,395,553.00	$ 3,189.05	$ (35,314.00)	$ 18,767.28	$ 2,382,195.33
1020 Auditor-Controller	239,473.00	320.00	0.00	111,049.22	350,842.22
1019 Auditor-Controller--JTPA Accounting	0.00	0.00	0.00	0.00	0.00
1024 Purchasing Agent	5,382.00	578.00	10,350.00	0.00	16,310.00
1021 Treasurer-Tax Collector	671,664.00	8,916.10	23,300.00	37,877.83	741,757.93
1025 Treasurer-Tax Collector--Collections	17,638.00	0.00	10,745.00	0.00	28,383.00
TOTAL	$ 3,329,710.00	$ 13,003.15	$ 9,081.00	$167,694.33	$ 3,519,488.48
COUNSEL					
1030 County Counsel	$ 359,707.00	$ 485.00	$ 48,947.50	$ 0.00	$ 409,139.50
TOTAL	$ 359,707.00	$ 485.00	$ 48,947.50	$ 0.00	$ 409,139.50
PERSONNEL					
1040 Personnel	$ 700.00	$ 2,158.00	$ 22,291.00	$ 0.00	$ 25,149.00
TOTAL	$ 700.00	$ 2,158.00	$ 22,291.00	$ 0.00	$ 25,149.00
ELECTIONS					
1050 County Clerk	$ 663,262.00	$ 2,915.00	$ (25,000.00)	$ 0.00	$ 641,177.00
TOTAL	$ 663,262.00	$ 2,915.00	$ (25,000.00)	$ 0.00	$ 641,177.00
PROPERTY MANAGEMENT					
1070 Building Maintenance	$ 54,283.00	$ 36,545.05	$ 0.00	$152,907.35	$ 243,735.40
TOTAL	$ 54,283.00	$ 36,545.05	$ 0.00	$152,907.35	$ 243,735.40

AUDITOR'S EXHIBIT II
SCHEDULE E

CHARGES							
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance	Budget Unit No.
$ 124,890.32	$ 170,166.68	$ 3,838.05	$ (22,000.00)	$ 2,801.25	$ 279,696.30	$ 0.00	1010
503,223.13	76,991.35	0.00	(113,485.61)	2,666.00	469,394.87	20,906.13	1012
$ 628,113.45	$ 247,158.03	$ 3,838.05	$ (135,485.61)	$ 5,467.25	$ 749,091.17	$ 20,906.13	
$ 1,967,020.75	$ 413,814.24	$ 0.00	$ (842.82)	$ 2,203.16	$ 2,382,195.33	$ 0.00	1022
1,145,116.43	292,239.46	0.00	(1,087,248.67)	735.00	350,842.22	0.00	1020
123,983.13	110,364.60	0.00	(234,350.86)	0.00	(3.13)	3.13	1019
345,777.30	79,392.19	0.00	(424,960.89)	5,391.00	5,599.60	10,710.40	1024
573,550.48	307,935.73	0.00	(140,664.57)	936.29	741,757.93	0.00	1021
604,145.77	142,275.30	1,475.52	(729,072.35)	0.00	18,824.24	9,558.76	1025
$ 4,759,593.86	$ 1,346,021.52	$ 1,475.52	$ (2,617,140.16)	$ 9,265.45	$ 3,499,216.19	$ 20,272.29	
$ 431,655.26	$ 125,538.84	$ 1,986.12	$ (252,181.63)	$ 771.00	$ 307,769.59	$ 101,369.91	1030
$ 431,655.26	$ 125,538.84	$ 1,986.12	$ (252,181.63)	$ 771.00	$ 307,769.59	$ 101,369.91	
$ 452,049.43	$ 102,148.19	$ 0.00	$ (548,525.84)	$ 510.00	$ 6,181.78	$ 18,967.22	1040
$ 452,049.43	$ 102,148.19	$ 0.00	$ (548,525.84)	$ 510.00	$ 6,181.78	$ 18,967.22	
$ 198,993.87	$ 334,890.78	$ 1,561.99	$ 0.00	$ 270.00	$ 535,716.64	$ 105,460.36	1050
$ 198,993.87	$ 334,890.78	$ 1,561.99	$ 0.00	$ 270.00	$ 535,716.64	$ 105,460.36	
$ 1,596,822.05	$ 1,213,567.86	$ 11,610.83	$ (2,586,955.86)	$ 8,690.52	$ 243,735.40	$ 0.00	1070
$ 1,596,822.05	$ 1,213,567.86	$ 11,610.83	$ (2,586,955.86)	$ 8,690.52	$ 243,735.40	$ 0.00	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1984

		APPROPRIATIONS				
		Budgeted July 1, 1983	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PLANT ACQUISITION						
1085	Airport Improvement	$ 9,550.00	$ 19,450.00	$ 0.00	$ 0.00	$ 29,000.00
1080	Capital Improvement	574,000.00	40,103.21	431,529.00	0.00	1,045,632.21
1081	Hospital Project - AB3245-R	0.00	90,047.78	0.00	37,055.35	127,103.12
1086	HUD Block Grant	932,000.00	675.00	0.00	0.00	932,675.00
1083	Jail Remodeling--Prop II	0.00	0.00	982,500.00	0.00	982,500.00
1082	Revenue Sharing Projects	5,814,136.00	2,572,228.84	315,000.00	0.00	8,701,364.84
	TOTAL	$ 7,329,686.00	$2,722,504.83	$1,729,029.00	$ 37,055.35	$ 11,818,275.18
PROMOTION						
1092	Advertising County Resources	$ 4,021.00	$ 2,608.24	$ 0.00	$ 0.00	$ 6,629.24
	TOTAL	$ 4,021.00	$ 2,608.24	$ 0.00	$ 0.00	$ 6,629.24
OTHER GENERAL						
1100	Retirement Board	$ 30,208.00	$ 0.00	$ 5,500.00	$ 0.00	$ 35,708.00
1101	Risk Management	19,427.00	19.30	134,218.00	0.00	153,664.30
1102	Public Works - Administration	301.00	168.00	9,400.00	0.00	9,869.00
1106	Public Works - Engineering	248,473.00	770.38	21,400.00	0.00	270,643.38
	TOTAL	$ 298,409.00	$ 957.68	$ 170,518.00	$ 0.00	$ 469,884.68
	TOTAL GENERAL FUNCTION	$ 12,799,481.00	$2,787,889.65	$1,954,866.50	$361,238.63	$ 17,903,475.78
PUBLIC PROTECTION						
JUDICIAL						
2103	Court Referral	$ 0.00	$ 1,080.00	$ 0.00	$ 0.00	$ 1,080.00
2000	Superior Court	1,247,129.00	537.00	14,300.00	0.00	1,261,966.00
2001	Stanislaus County Municipal Court	2,555,521.00	8,704.26	54,300.00	89,895.31	2,708,420.57
2015	County Clerk-Recorder	1,241,389.00	4,864.90	15,015.00	0.00	1,261,268.90
2016	District Attorney	2,540,670.00	2,873.00	87,840.00	26,849.19	2,658,232.19
2027	D.A. Automated Case Project	0.00	700.00	0.00	0.00	700.00
2019	Family Support Division	1,433,282.00	746.00	21,000.00	0.00	1,455,028.00
2014	Grand Jury	12,284.00	0.00	0.00	0.00	12,284.00
2018	Career Criminal Prosecution	0.00	1,200.00	0.00	0.00	1,200.00
2017	Public Defender	1,311,688.00	453.41	24,200.00	0.00	1,336,341.41
----	Department of Justice, Alcohol & Drug	150,000.00	40,000.00	0.00	0.00	190,000.00
	TOTAL	$ 10,491,963.00	$ 61,158.57	$ 216,655.00	$116,744.50	$ 10,886,521.07

CHARGES							
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance	Budget Unit No.
$ 0.00	$ 0.00	$ 2,718.32	$ 0.00	$ 26,281.68	$ 29,000.00	$ 0.00	1085
0.00	0.00	672,377.81	0.00	31,833.63	704,211.44	341,420.77	1080
0.00	0.00	127,103.13	0.00	0.00	127,103.13	0.00	1081
0.00	11,246.45	0.00	0.00	0.00	11,246.45	921,428.55	1086
0.00	0.00	43,665.58	0.00	8,600.00	52,265.58	930,234.42	1083
0.00	690,602.69	3,635,176.13	0.00	4,347,467.05	8,673,245.87	28,118.97	1082
$ 0.00	$ 701,849.14	$4,481,040.97	$ 0.00	$ 4,414,183.36	$ 9,597,072.47	$ 2,221,202.71	
$ 0.00	$ 4,407.71	$ 0.00	$ 0.00	$ 2,121.27	$ 6,528.98	$ 100.26	1092
$ 0.00	$ 4,407.71	$ 0.00	$ 0.00	$ 2,121.27	$ 6,528.98	$ 100.26	
$ 0.00	$ 10,672,853.87	$ 0.00	$(10,674,779.48)	$ 0.00	$ (1,925.61)	$ 37,633.61	1100
151,412.41	2,058,507.68	1,908.00	(2,234,899.75)	15.45	(23,056.21)	176,720.51	1101
144,007.18	45,485.87	2,607.54	(185,345.42)	0.00	6,755.17	3,113.83	1102
1,024,733.33	252,039.80	3,481.86	(1,021,083.60)	1,127.72	260,299.11	10,344.27	1106
$ 1,320,153.92	$ 13,028,887.22	$ 7,997.40	$(14,116,108.25)	$ 1,143.17	$ 242,072.46	$ 227,812.22	
$ 9,387,380.84	$ 17,104,469.29	$4,509,510.88	$(20,256,397.35)	$ 4,442,421.02	$ 15,187,384.68	$ 2,716,091.10	
$ 0.00	$ 520.00	$ 0.00	$ 0.00	$ 0.00	$ 520.00	$ 560.00	2103
650,635.55	812,491.02	3,269.76	(249,529.58)	10,310.74	1,227,177.49	34,788.51	2000
1,624,850.16	1,178,026.28	23,410.74	(120,881.12)	3,014.51	2,708,420.57	0.00	2001
988,744.52	231,226.29	30,944.01	(1,800.19)	3,163.90	1,252,278.53	8,990.37	2015
2,213,249.34	506,107.99	1,934.67	(68,620.42)	5,560.61	2,658,232.19	0.00	2016
0.00	470.00	0.00	0.00	0.00	470.00	230.00	2027
1,080,901.91	273,491.58	6,105.48	0.00	7,111.40	1,367,610.37	87,417.63	2019
0.00	11,865.53	0.00	0.00	0.00	11,865.53	418.47	2014
0.00	570.00	0.00	0.00	0.00	570.00	630.00	2018
878,613.94	383,451.80	1,992.80	0.00	407.55	1,264,466.09	71,875.32	2017
0.00	178,199.50	0.00	0.00	20,000.00	198,199.50	(8,199.50)	----
$ 7,436,995.42	$ 3,576,419.99	$ 67,657.46	$ (440,831.31)	$ 49,568.71	$ 10,689,810.27	$ 196,710.80	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1984

		APPROPRIATIONS				
		Budgeted July 1, 1983	Carry Forward Encumbrances	Added (Deleted) During Year	Added (Deleted) Year End	Total Available
POLICE PROTECTION						
2020	Sheriff	$ 6,623,871.00	$ 20,495.37	$ 35,319.00	$ 40,900.59	$ 6,720,585.96
3222	Drug Enforcement	253,933.00	0.00	0.00	0.00	253,933.00
2021	Marshal	629,719.00	0.00	0.00	0.00	629,719.00
	TOTAL	$ 7,507,523.00	$ 20,495.37	$ 35,319.00	$ 40,900.59	$ 7,604,237.96
DETENTION AND CORRECTION						
2028	Correctional Program Coordinator	$ 0.00	$ 1,080.00	$ 0.00	$ 0.00	$ 1,080.00
2030	County Jail	2,730,895.00	12,462.70	68,000.00	8,367.46	2,819,725.16
2034	County Justice System	689,294.00	159,848.37	222.00	0.00	849,364.37
2031	Honor Farm	1,222,081.08	10,775.20	40,750.00	0.00	1,273,606.20
2032	Juvenile Hall	1,812,681.00	15,806.08	0.00	0.00	1,828,487.08
2033	Probation	2,781,034.00	3,835.24	2,250.00	0.00	2,787,119.24
2029	Women's Detention	783,756.00	2,949.82	0.00	0.00	786,705.82
	TOTAL	$ 10,019,741.00	$ 206,757.41	$ 111,222.00	$ 8,367.46	$ 10,346,087.87
FIRE PROTECTION						
2040	Fire Warden - General Fund	$ 598,167.00	$ 55,659.00	$ 35,500.00	$ 0.00	$ 689,426.00
2041	Fire Warden - County Fire Service Fire	205,380.00	0.00	3,500.00	0.00	208,880.00
	TOTAL	$ 803,647.00	$ 55,659.00	$ 39,000.00	$ 0.00	$ 898,306.00
PROTECTIVE INSPECTION						
2062	Abandoned Vehicle Abatement	$ 903.00	$ 0.00	0.00	$ 4,138.55	$ 5,041.55
2060	Agricultural Commissioner	1,204,681.00	579.13	13,000.00	0.00	1,218,260.13
2061	Building Inspection	400,682.00	77.50	45,992.19	0.00	446,751.69
	TOTAL	$ 1,606,266.00	$ 656.63	$ 58,992.19	$ 4,138.55	$ 1,670,053.37
OTHER PROTECTION						
2076	Animal Control	$ 498,120.00	$ 4,285.82	$ 9,550.00	$ 0.00	$ 511,955.82
2036	Conservatorship Investigator	66,237.00	99.78	0.00	0.00	66,336.78
2071	Consumer Affairs Coordinator	130,417.00	0.00	0.00	0.00	130,417.00
2023	Coroner	295,942.00	655.52	3,200.00	0.00	299,797.52
2074	Fish and Game Propagation	7,595.00	0.00	0.00	0.00	7,595.00
2073	Office of Emergency Services	74,660.00	13,650.00	0.00	0.00	88,310.00

AUDITOR'S EXHIBIT II
SCHEDULE E--Continued

CHARGES							
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance	Budget Unit No.
$ 5,343,372.06	$ 1,380,567.66	$ 21,188.86	$ (32,872.51)	$ 8,329.89	$ 6,720,585.96	$ 0.00	2020
200,970.57	66,872.61	0.00	(25,611.29)	0.00	242,231.89	11,701.11	3222
532,590.45	76,388.41	2,949.70	0.00	118.00	612,046.56	17,672.44	2021
$ 6,076,933.08	$ 1,523,828.68	$ 24,138.56	$ (58,483.80)	$ 8,447.89	$ 7,574,864.41	$ 29,373.55	
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,080.00	2028
2,109,785.14	734,469.53	1,260.62	(29,425.13)	3,635.00	2,819,725.16	0.00	2030
513,828.88	257,929.61	0.00	0.00	77,605.88	849,364.37	0.00	2034
814,128.88	405,619.99	12,239.24	(766.05)	5,312.76	1,236,534.82	37,071.38	2031
1,317,731.96	430,731.97	3,607.31	0.00	10,069.96	1,762,141.20	66,345.88	2032
2,219,477.99	503,434.04	2,254.18	(78,631.80)	13,905.48	2,660,439.89	126,679.35	2033
567,148.82	169,463.84	7,587.15	0.00	820.00	745,019.81	41,686.01	2029
$ 7,542,101.67	$ 2,501,648.98	$ 26,948.50	$ (108,822.98)	$ 111,349.08	$ 10,073,225.25	$ 272,862.62	
$ 491,817.69	$ 268,112.74	$ 16,647.34	$ (275,418.09)	$ 59,082.28	$ 560,241.96	$ 129,184.04	2040
0.00	275,418.09	0.00	0.00	0.00	275,418.09	(66,538.09)	2041
$ 491,817.69	$ 543,530.83	$ 16,647.34	$ (275,418.09)	$ 59,082.28	$ 835,660.05	$ 62,645.95	
$ 0.00	$ 5,041.55	$ 0.00	$ 0.00	$ 0.00	$ 5,041.55	$ 0.00	2062
966,717.97	201,538.01	636.00	(114.27)	2,689.00	1,171,466.71	46,793.42	2060
363,190.41	69,374.18	0.00	0.00	121.00	432,685.59	14,066.10	2061
$ 1,329,908.38	$ 275,953.74	$ 636.00	$ (114.27)	$ 2,810.00	$ 1,609,193.85	$ 60,859.52	
$ 376,834.52	$ 131,961.86	$ 1,541.01	$ 0.00	$ 250.00	$510,587.39	$ 1,368.43	2076
50,061.50	5,572.32	0.00	0.00	0.00	55,633.82	10,702.96	2036
108,356.52	18,280.98	0.00	0.00	0.00	126,637.50	3,779.50	2071
139,924.00	134,655.05	996.40	0.00	140.00	275,715.45	24,082.07	2023
0.00	3,205.04	0.00	0.00	0.00	3,205.04	4,389.96	2074
56,166.73	12,723.24	13,926.11	(27.40)	0.00	82,788.68	5,521.32	2073

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1984

		APPROPRIATIONS				
		Budgeted July 1, 1983	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
OTHER PROTECTION--Continued						
2075	Planning and Community Development	$ 493,998.00	$ 497.50	$ 27,190.81	$ 24,503.46	$ 546,189.77
2270	SAAG Administration Contracts	202,659.00	0.00	0.00	6,678.91	209,337.91
2070	Local Agency Formation Commission	73,183.00	0.00	21,697.19	0.00	94,880.19
2025	Victim/Witness Program	45,628.00	19,958.75	7,172.00	0.00	72,758.75
2072	Water Resources	4,011.00	0.00	0.00	652.59	4,663.59
	TOTAL	$ 1,892,450.00	$ 39,147.37	$ 68,810.00	$ 31,834.96	$ 2,032,242.33
	TOTAL PUBLIC PROTECTION FUNCTION	$ 32,321,590.00	$ 383,874.35	$ 529,998.19	$201,986.06	$ 33,437,448.60
PUBLIC WAYS AND FACILITIES						
ROAD CONSTRUCTION AND MAINTENANCE						
9996	Morgan Shop - Road Equipment Pool	$ 0.00	$ 42,903.00	$ 8,000.00	$ 0.00	$ 50,903.00
3010	Public Works - Road and Bridge	8,093,000.00	5,570,879.19	603,742.00	0.00	14,267,661.19
	TOTAL	$ 8,093,000.00	$5,613,782.19	$ 611,742.00	$ 0.00	$ 14,318,524.19
TRANSPORTATION SYSTEMS						
2077	Ridesharing Program	$ 7,500.00	$ 224.00	$ 0.00	$ 0.00	$ 7,724.00
2080	Local Transit System	370,094.00	0.00	0.00	0.00	370,094.00
	TOTAL	$ 377,594.00	$ 224.00	$ 0.00	$ 0.00	$ 377,818.00
	TOTAL PUBLIC WAYS AND FACILITIES	$ 8,470,594.00	$5,614,006.19	$ 611,742.00	$ 0.00	$ 14,696,342.19
HEALTH AND SANITATION						
HEALTH						
Health Departments:						
4020	Health and Emergency Medical Services	$ 1,835,969.00	$ 4,661.49	$ 53,372.00	$ 0.00	$ 1,894,002.49
4030	Child Health & Disability Prev. Prog.	172,859.00	0.00	4,031.00	0.00	176,890.00
4031	Family Planning	667,492.00	125,052.29	0.00	0.00	792,544.29
Mental Health Departments:						
4021	Mental Health	5,803,767.00	33,178.29	(128,310.00)	0.00	5,708,635.29
4025	Alcoholic Treatment Program	957,699.00	11,207.42	22,503.00	0.00	991,409.42
4022	Drug Abuse	486,714.00	11,794.00	12,583.00	0.00	511,091.00

CHARGES							Budget
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance	Unit No.
$ 475,538.50	$ 134,490.83	$ 455.38	$ (64,606.46)	$ 311.52	$ 546,189.77	$ 0.00	2075
209,337.91	0.00	0.00	0.00	0.00	209,337.91	0.00	2270
21,465.05	29,313.05	0.00	0.00	0.00	50,778.10	44,102.09	2070
50,621.70	8,186.21	3,371.46	0.00	43.00	62,222.37	10,536.38	2025
0.00	4,663.59	0.00	0.00	0.00	4,663.59	0.00	2072
$ 1,488,306.43	$ 483,052.17	$ 20,290.36	$ (64,633.86)	$ 744.52	$ 1,927,759.62	$ 104,482.71	
$24,366,062.67	$ 8,904,434.39	$ 156,318.22	$ (948,304.31)	$ 232,002.48	$ 32,710,513.45	$ 726,935.15	
$ 283,477.59	$ 484,390.60	$ 4,779.60	$ (835,926.88)	$ 46,952.00	$ (16,327.09)	$ 67,230.09	9996
1,627,583.26	5,548,726.32	241,015.81	(266,161.12)	6,289,816.14	13,440,980.41	826,640.78	3010
$ 1,911,060.85	$ 6,033,116.92	$ 245,795.41	$ (1,102,088.00)	$ 6,336,768.14	$ 13,424,653.32	$ 893,870.87	
$ 0.00	$ 6,142.93	$ 0.00	$ 0.00	$ 0.00	$ 6,142.93	$ 1,581.07	2077
0.00	291,656.49	23,045.46	0.00	1,070.00	315,771.95	54,322.05	2080
$ 0.00	$ 297,799.42	$ 23,045.46	$ 0.00	$ 1,070.00	$ 321,914.88	$ 55,903.12	
$ 1,911,060.85	$ 6,330,916.34	$ 268,840.87	$ (1,102,088.00)	$ 6,337,838.14	$ 13,746,568.20	$ 949,773.99	
$ 1,422,568.11	$ 583,673.60	$ 5,089.20	$ (163,376.98)	$ 16,625.87	$ 1,864,579.80	$ 29,422.69	4020
102,041.08	72,772.86	0.00	(8,794.51)	950.00	166,969.43	9,920.57	4030
344,228.64	338,585.72	0.00	(21,641.73)	519.50	661,692.13	130,852.16	4031
3,046,429.86	2,589,217.33	7,689.78	(487,816.79)	34,795.02	5,190,315.20	[illegible]	[illegible]
654,999.06	362,571.30	0.00	(38,120.61)	7,574.82	987,024.57	[illegible]	[illegible]
181,456.31	325,961.87	9,786.59	(18,586.26)	5,650.72	504,269.23	[illegible]	[illegible]

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1984

		APPROPRIATIONS				
		Budgeted July 1, 1983	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
HEALTH--Continued						
4015	Air Pollution Control	$ 189,333.00	$ 20.00	$ 4,687.00	$ 0.00	$ 194,040.00
	TOTAL	$ 10,113,833.00	$ 185,913.49	$ (31,134.00)	$ 0.00	$ 10,268,612.49
SANITATION						
4019	Environmental Resources	$ 996,513.00	$ 2,077.78	$ 17,474.00	$ 0.00	$ 1,016,064.78
4080	Contribution to Fink Road Landfill	125,000.00	0.00	30,000.00	0.00	155,000.00
	TOTAL	$ 1,121,513.00	$ 2,077.78	$ 47,474.00	$ 0.00	$ 1,171,064.78
	TOTAL HEALTH AND SANITATION FUNCTION	$ 11,235,346.00	$ 187,991.27	$ 16,340.00	$ 0.00	$ 11,439,677.27
PUBLIC ASSISTANCE						
ADMINISTRATION						
5010	Income Maintenance and Social Services	$ 13,883,496.00	$ 20,342.72	$ 230,597.00	$ 0.00	$ 14,134,435.72
	TOTAL	$ 13,883,496.00	$ 20,342.72	$ 230,597.00	$ 0.00	$ 14,134,435.72
DIRECT FINANCIAL AID						
5020	Adoptions	$ 126,000.00	$ 0.00	$ 0.00	$ 0.00	$ 126,000.00
5020	Aid to Child. in Boarding Homes & Inst.	2,205,000.00	0.00	0.00	0.00	2,205,000.00
5020	Aid to Disabled	0.00	0.00	0.00	0.00	0.00
5020	Aid to Families with Depend. Child.-FG	29,808,000.00	0.00	3,120,856.00	0.00	32,928,856.00
5020	Aid to Families with Depend. Child.-U	13,005,360.00	0.00	1,123,531.00	0.00	14,128,891.00
5020	Aid to Indochinese	420,000.00	0.00	0.00	0.00	420,000.00
5020	Refugee Program	14,880.00	0.00	0.00	0.00	14,880.00
5080	General Assistance	1,471,372.00	0.00	(275,000.00)	0.00	1,196,372.00
5020	Special Circumstances	180,000.00	0.00	0.00	0.00	180,000.00
5020	Special Circumstances - Prior Year	74,100.00	0.00	0.00	0.00	74,100.00
5020	Returned Warrants	0.00	0.00	2,129.00	0.00	2,129.00
	TOTAL	$ 47,304,712.00	$ 0.00	$3,971,516.00	$ 0.00	$ 51,276,228.00
INDIGENT MEDICAL CARE/HOSPITAL SUPPORT						
5090	Indigent Health Care	$ 11,175,095.00	$ 176,677.65	$ 0.00	$ 0.00	$ 11,351,772.65
	TOTAL	$ 11,175,095.00	$ 176,677.65	$ 0.00	$ 0.00	$ 11,351,772.65

CHARGES							
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance	Budget Unit No.
$ 158,374.74	$ 28,221.73	$ 0.00	$ 0.00	$ 0.00	$ 186,596.47	$ 7,443.53	4015
$ 5,910,097.80	$ 4,301,004.41	$ 22,565.57	$ (738,336.88)	$ 66,115.93	$ 9,561,446.83	$ 707,165.66	
$ 772,676.87	$ 200,914.70	$ 996.40	$ (215.20)	$ 1,631.54	$ 976,004.31	$ 40,060.47	4019
0.00	155,000.00	0.00	0.00	0.00	155,000.00	0.00	4080
$ 772,676.87	$ 355,914.70	$ 996.40	$ (215.20)	$ 1,631.54	$ 1,131,004.31	$ 40,060.47	
$ 6,682,774.67	$ 4,656,919.11	$ 23,561.97	$ (738,552.08)	$ 67,747.47	$ 10,692,451.14	$ 747,226.13	
$ 8,902,047.98	$ 4,807,888.68	$ 20,816.40	$ (549,223.06)	$ 10,191.00	$ 13,191,721.00	$ 942,714.72	5010
$ 8,902,047.98	$ 4,807,888.68	$ 20,816.40	$ (549,223.06)	$ 10,191.00	$ 13,191,721.00	$ 942,714.72	
$ 0.00	$ 125,987.36	$ 0.00	$ 0.00	$ 0.00	$ 125,987.36	$ 12.64	5020
0.00	1,997,996.14	0.00	0.00	0.00	1,997,996.14	207,003.86	5020
0.00	(132.00)	0.00	0.00	0.00	(132.00)	132.00	5020
0.00	32,587,007.98	0.00	0.00	0.00	32,587,007.98	341,848.02	5020
0.00	13,794,371.76	0.00	0.00	0.00	13,794,371.76	334,519.24	5020
0.00	321,105.80	0.00	0.00	0.00	321,105.80	98,894.20	5020
0.00	0.00	0.00	0.00	0.00	0.00	14,880.00	5020
0.00	1,053,358.64	0.00	0.00	0.00	1,053,358.64	143,013.36	5080
0.00	151,555.95	0.00	0.00	0.00	151,555.95	28,444.05	5020
0.00	6,503.44	0.00	0.00	0.00	6,503.44	67,596.56	5020
0.00	2,129.00	0.00	0.00	0.00	2,129.00	0.00	5020
$ 0.00	$ 50,039,884.07	$ 0.00	$ 0.00	$ 0.00	$ 50,039,884.07	$ 1,236,343.93	
$ 0.00	$ 11,351,772.65	$ 0.00	$ 0.00	$ 0.00	$ 11,351,772.65	$ 0.00	5090
$ 0.00	$ 11,351,772.65	$ 0.00	$ 0.00	$ 0.00	$ 11,351,772.65	$ 0.00	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1984

		APPROPRIATIONS				
		Budgeted July 1, 1983	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
PUBLIC EMPLOYMENT PROGRAMS-Memo (See Total)						
3000	JTPA Administration Pool 83/84					
3001	JTPA Trans II A 83/84					
3002	JTPA III 83/84					
3003	JTPA II B SYETP 84/85					
3005	JTPA Administration Pool 84/85					
3006	JTPA II A 84/85					
3530	CETA Administration Pool 81/82		$ 43.00			$ 43.00
3540	CETA Administration Pool 82/83		637.00			637.00
3550	CETA Administration Pool-Closeout 83/84					
3180	CETA 1983		7,354.00			7,354.00
3490	CETA SYEP 1983					
	TOTAL PROGRAM APPROPRIATIONS	$ 6,094,615.00				$ 6,094,615.00
	TOTAL PUBLIC EMPLOYMENT PROGRAMS	$ 6,094,615.00	$ 8,034.00			$ 6,102,649.00
OTHER PUBLIC ASSISTANCE						
5120	California Children's Services	$ 846,597.00	$ 629.29	$ 0.00	$ 0.00	$ 847,226.29
5130	Veteran's Services	168,397.00	67.20	0.00	0.00	168,464.20
0175	Area Agency on Aging	1,012,568.00	0.00	39,880.00	0.00	1,052,448.00
5030	Area Agency on Aging - General Fund	57,357.00	0.00	32,317.00	0.00	89,674.00
5040	Federal Emergency Management	0.00	0.00	109,110.00	0.00	109,110.00
	TOTAL	$ 2,084,919.00	$ 696.49	$ 181,307.00	$ 0.00	$ 2,266,922.49
	TOTAL PUBLIC ASSISTANCE PROGRAM	$ 80,542,837.00	$ 205,750.86	$4,383,420.00	$ 0.00	$ 85,132,007.86
EDUCATION						
SCHOOL ADMINISTRATION						
6011	Superintendent of Schools	$ 576,818.00	$ 0.00	$ 0.00	$ 0.00	$ 576,818.00
	TOTAL	$ 576,818.00	$ 0.00	$ 0.00	$ 0.00	$ 576,818.00
OTHER EDUCATION						
6030	Cooperative Extension	$ 306,446.00	$ 2,967.48	$ 9,177.42	$ 0.00	$ 318,590.90
6020	County Library	3,404,796.00	6,924.81	160,838.96	0.00	3,572,559.77
2026	Inmate Education Program	0.00	540.00	0.00	0.00	540.00
6021	Juvenile Hall Library Project	0.00	10,585.10	0.00	0.00	10,585.10
	TOTAL	$ 3,711,242.00	$ 21,017.39	$ 170,016.38	$ 0.00	$ 3,902,275.77
	TOTAL EDUCATION FUNCTION	$ 4,288,060.00	$ 21,017.39	$ 170,016.38	$ 0.00	$ 4,479,093.77

CHARGES							
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance	Budget Unit No.
$ 371,200.49	$ 241,323.61	$ 333.16	$ (173,293.46)	$ 262.06	$ 439,825.86		3000
799,207.54	539,650.99	2,268.41		385.64	1,341,512.58		3001
	23,230.83				23,230.83		3002
	11,254.12				11,254.12		3003
	2,910.97				2,910.97		3005
	138.00				138.00		3006
	0.00				0.00		3530
154,967.30	260,758.76	354.79	(75,236.58)		340,844.27		3540
(831.12)	135,924.99	10,693.51			145,787.38		3550
821,001.03	415,867.85	10,277.34			1,247,146.22		3180
1,345,892.19	84,723.01				1,430,615.20		3490
$ 3,491,437.43	$ 1,715,783.13	$ 23,927.21	$ (248,530.04)	$ 647.70	$ 4,983,265.43	$ 1,119,383.57	
$ 396,993.70	$ 295,990.52	$ 0.00	$ 0.00	$ 330.88	$ 693,315.10	$ 153,911.19	5120
145,984.39	19,492.30	0.00	0.00	0.00	165,476.69	2,987.51	5130
110,519.55	889,090.01	2,166.76	(3,605.35)	10,281.03	1,008,452.00	43,996.00	0175
0.00	75,857.00	0.00	0.00	13,817.00	89,674.00	0.00	5030
0.00	108,110.27	0.00	0.00	0.00	108,110.27	999.73	5040
$ 653,497.64	$ 1,388,540.10	$ 2,166.76	$ (3,605.35)	$ 24,428.91	$ 2,065,028.06	$ 201,894.43	
$13,046,983.05	$ 69,303,868.63	$ 46,910.37	$ (801,358.45)	$ 35,267.61	$ 81,631,671.21	$ 3,500,336.65	
$ 90,819.34	$ 308,789.08	$ 0.00	$ 0.00	$ 0.00	$ 399,608.42	$ 177,209.58	6011
$ 90,819.34	$ 308,789.08	$ 0.00	$ 0.00	$ 0.00	$ 399,608.42	$ 177,209.58	
$ 167,700.46	$ 133,478.83	$ 4,826.08	$ 0.00	$ 4,350.10	$ 310,355.47	$ 8,235.43	6030
2,205,640.89	1,121,079.03	10,670.82	(200,166.80)	344,992.31	3,482,216.25	90,343.52	6020
0.00	310.00	0.00	0.00	0.00	310.00	230.00	2026
5,990.62	3,355.43	0.00	0.00	0.00	9,346.05	1,239.05	6021
$ 2,379,331.97	$ 1,258,223.29	$ 15,496.90	$ (200,166.80)	$ 349,342.41	$ 3,802,227.77	$ 100,048.00	
$ 2,470,151.31	$ 1,567,012.37	$ 15,496.90	$ (200,166.80)	$ 349,342.41	$ 4,201,836.19	$ 277,257.58	

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1984

		APPROPRIATIONS				
		Budgeted July 1, 1983	Carry Forward Encumbrances	Added (Deleted) During Year	Year End	Total Available
RECREATION AND CULTURAL SERVICES						
7010	Parks and Recreation	$ 1,316,717.00	$ 18,791.11	$ 26,536.00	$ 0.00	$ 1,362,044.11
7020	County Arts Commission	20,800.00	0.00	20,694.00	0.00	41,494.00
	TOTAL RECREATION FUNCTION	$ 1,337,517.00	$ 18,791.11	$ 47,230.00	$ 0.00	$ 1,403,538.11
APPROPRIATIONS FOR CONTINGENCIES						
1108	General Fund	$ 2,740,995.00	$ 0.00	$ (995,087.50)	$(563,224.69)	$ 1,182,682.81
----	Road Fund	406,843.00	0.00	(53,656.00)	0.00	353,187.00
	TOTAL APPROPRIATIONS FOR CONTINGENCIES	$ 3,147,838.00	$ 0.00	(1,048,743.50)	$(563,224.69)	$ 1,535,869.81
GRAND TOTAL		$154,143,263.00	$9,219,320.82	$6,664,869.57	$ 0.00	$170,027,453.39
BREAKDOWN BY FUND						
0101	General	$131,592,975.00	$ 985,255.79	$5,743,716.57	$ 0.00	$138,321,947.36
0121	Road	8,499,843.00	5,613,782.19	558,086.00	0.00	14,671,711.19
0124	County Superintendent of Schools	576,818.00	0.00	0.00	0.00	576,818.00
0137	County Fire Service	205,380.00	0.00	3,500.00	0.00	208,880.00
0139	Fish and Game	7,595.00	0.00	0.00	0.00	7,595.00
0140	DOJ Alcohol and Drug Analysis	150,000.00	40,000.00	0.00	0.00	190,000.00
0160	General Revenue Sharing	5,814,136.00	2,572,228.84	315,000.00	0.00	8,701,364.84
0175	Area Agency on Aging	1,012,568.00	0.00	39,880.00	0.00	1,052,448.00
0350	Air Pollution Control	189,333.00	20.00	4,687.00	0.00	194,040.00
	Public Employment Programs:					
0200	JTPA Administration Pool 83/84					
0201	JTPA Trans II A 83/84					
0202	JTPA III 83/84					
0203	JTPA II B SYETP 84/85					
0205	JTPA Administration Pool 84/85					
0206	JTPA II A 84/85					
0235	CETA Administration Pool 81/82		$ 43.00			
0245	CETA Administration Pool 82/83		637.00			
0255	CETA Administration Closeout 83/84					
0281	CETA 1983		7,354.00			
0294	CETA SYEP 1983					
	Total Public Employment Programs	$ 6,094,615.00	$ 8,034.00			$ 6,102,649.00
GRAND TOTAL		$154,143,263.00*	$9,219,320.82	$6,664,869.57	$ 0.00	$170,027,453.39

*Refer to the Final Budget for Fiscal Year 1983-84, Page 11, Expenditure Appropriations.
**To Auditor's Exhibit XI, Schedule B.

CHARGES							Budget
Salary/Employee Benefits	Other Operating Expenditures	Fixed Assets	Cost Applied	Encumbrances	Total	Unencumbered Balance	Unit No.
$ 979,547.90	$ 358,909.00	$ 49,360.98	$ (313,840.51)	$ 75,309.07	$ 1,149,286.44	$ 212,757.67	7010
0.00	29,249.46	0.00	0.00	8,048.79	37,298.25	4,195.75	7020
$ 979,547.90	$ 388,158.46	$ 49,360.98	$ (313,840.51)	$ 83,357.86	$ 1,186,584.69	$ 216,953.42	
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,182,682.81	1108
0.00	0.00	0.00	0.00	0.00	0.00	353,187.00	----
$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 0.00	$ 1,535,869.81	
$58,843,961.29	$108,255,778.59	$5,070,000.19	$(24,360,707.50)	$11,547,976.99	$159,357,009.56	$10,670,443.83	
							Fund No.
$53,081,749.38	$ 98,133,352.40	$1,162,934.68	$(23,006,484.11)	$ 832,813.07	$130,204,365.42	$ 8,117,581.94	0101
1,911,060.85	6,033,116.92	245,795.41	(1,102,088.00)***	6,336,768.14	13,424,653.32	1,247,057.87	0121
90,819.34	308,789.08	0.00	0.00	0.00	399,608.42	177,209.58	0124
0.00	275,418.09	0.00	0.00	0.00	275,418.09	(66,538.09)	0137
0.00	3,205.04	0.00	0.00	0.00	3,205.04	4,389.96	0139
0.00	178,199.50	0.00	0.00	20,000.00	198,199.50	(8,199.50)	0140
0.00	690,602.69	3,635,176.13	0.00	4,347,467.05	8,673,245.87	28,118.97	0160
110,519.55	889,090.01	2,166.76	(3,605.35)	10,281.03	1,008,452.00	43,996.00	0175
158,374.74	28,221.73	0.00	0.00	0.00	186,596.47	7,443.53	0350
371,200.49	241,323.61	333.16	(173,293.46)	262.06	439,825.86		0200
799,207.54	539,650.99	2,268.41		385.64	1,341,512.58		0201
	23,230.83				23,230.83		0202
	11,254.12				11,054.12		0203
	2,910.97				2,910.97		0205
	138.00				138.00		0206
	0.00				0.00		0235
154,967.30	260,758.76	354.79	(75,236.58)		340,844.27		0245
(831.12)	135,924.99	10,693.51			145,787.38		0255
821,001.03	415,867.85	10,277.34			1,247,146.22		0281
1,345,892.19	84,723.01	0.00			1,430,615.20		0294
$ 3,491,437.43	$ 1,715,783.13	$ 23,927.21	$ (248,530.04)	$ 647.70	$ 4,983,265.43	$ 1,119,383.57	
$58,843,961.29	$108,255,778.59	$5,070,000.19**	$(24,360,707.50)	$11,547,976.99	$159,357,009.56	$10,670,443.83****	

***Includes reimbursed work credits - $207,921.59.
****Individual fund totals to Auditor's Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE F

	Balance June 30, 1984	Balance June 30, 1983	Cash Increase (Decrease)	
GENERAL FUND				
Imprest Cash	$ 114,780.00	$ 107,705.00	$ (7,075.00)	
Accounts Receivable	14,124,742.92	9,601,780.66	(4,522,962.26)	
Taxes Receivable - Net	1,135,180.18	1,195,691.00	60,510.82	
Loans Receivable	51,000.00	55,000.00	4,000.00	
Accounts Payable	2,546,497.91	612,486.77	1,934,011.14	
Salaries Payable	3,546,306.28		3,546,306.28	
Non Cash Expenditures - J0986			222.00	
				$1,015,012.98
ROAD FUND				
Accounts Receivable	1,999,916.26	5,641,563.34	3,641,647.08	
Accounts Payable	31,483.76	144.00	31,339.76	
Deposits With Others	581,600.00	484,200.00	(97,400.00)	
Inventory	720,952.42	538,662.47	(182,289.95)	
Loans Receivable	44,984.44	45,288.24	303.80	
Salaries Payable	120,844.91		120,844.91	
Reserved Prior Year A/R - J4695			(633,000.00)	
				2,881,445.60
SUPERINTENDENT OF SCHOOLS				
Salaries Payable	5,936.69		5,936.69	
				5,936.69
REVENUE SHARING				
Accounts Receivable		90,047.77	90,047.77	
				90,047.77
AREA AGENCY ON AGING				
Accounts Receivable	27,666.28	19,170.00	(8,496.28)	
Accounts Payable	4,789.24	114.75	4,674.49	
Salaries Payable	7,347.00		7,347.00	
				3,525.21
JTPA ADMINISTRATION POOL 83/84				
Accounts Receivable	18,433.11		(18,443.11)	
Salaries Payable	33,401.61		33,401.61	
				14,958.50
JTPA TRANS II A 83/84				
Accounts Receivable	114,327.60		(114,327.60)	
				(114,327.60)
JTPA III 83/84				
Accounts Receivable	6,483.60		(6,483.60)	
				(6,483.60)
JTPA II B, SYETP 84/85				
Accounts Receivable	4,243.56		(4,243.56)	
				(4,243.56)
CETA ADMINISTRATION POOL 82/83		84,185.91	84,185.91	
				84,185.91
CETA IV SYEP 82				
Accounts Receivable		147,782.23	147,782.33	
				147,782.33
AIR POLLUTION CONTROL				
Salaries Payable	10,420.00		10,420.00	
				10,420.00
TOTAL				$4,128,260.23*

*To Auditor's Exhibit II, Schedule C.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
LOANS AND ADVANCES RECEIVABLE
JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE G

LOANS AND ADVANCES RECEIVABLE				
General Fund	$51,000.00			
Road Fund	44,984.44			
TOTAL LOANS AND ADVANCES RECEIVABLE				$95,984.44*
LOANS PAYABLE				
To General Fund:				
Hughson Fire		$16,000.00		
Turlock Fire		35,000.00		
			$51,000.00	
To Road Fund:				
Alley Improvement Assessment Districts: (1)				
River Road/Grayson Street		25,443.55		
10th Street, Keyes - Dora to Lucinda		2,430.92		
Coffee village 2/Block 12559		4,400.00		
3400 Oakdale Road		5,091.24		
10th Street, Keyes - Anna Avenue		7,618.73		
			44,984.44	
TOTAL LOANS PAYABLE				$95,984.44

* To Auditor's Exhibit II.
(1) See Auditor's Exhibit IX, Schedule G.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
FUND BALANCE UNAVAILABLE
JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE H

	June 30, 1984 (1)	June 30, 1983	Increase (Decrease) (2)
GENERAL FUND			
Reserve for Imprest Cash	$ 114,780.00	$ 107,705.00	$ 7,075.00
Reserve for Loans Receivable	0.00	55,000.00	(55,000.00)
Reserve for Advances to Hospital	6,484,210.72	6,241,836.41	242,374.21
Reserve for Advances to IS/Landfills	972,031.89	799,978.75	172,053.14
TOTAL	$7,571,022.61	$7,204,520.16	$366,502.45
COUNTY SURVEY MONUMENT FUND			
General Reserve	$ 26,490.00	$ 0.00	$ 26,490.00
ROAD FUND			
Reserve for Imprest Cash	$ 15.00	$ 15.00	$ 0.00
Reserve for Inventories	720,952.42	538,662.47	182,289.95
Reserve for Loans Receivable	44,984.44	45,288.24	(303.80)
TOTAL	$ 765,951.86	$ 583,965.71	$181,986.15
LITTER CLEANUP FUND			
General Reserve	$ 6,037.74	$ 5,787.74	$ 250.00
OFF-HIGHWAY VEHICLE FUND			
General Reserve	$ 31,487.76	$ 26,414.95	$ 5,072.81
DOJ ALCOHOL & DRUG ANALYSIS FUND			
General Reserve	$ 26,183.00	$ 0.00	$ 26,183.00
AIR POLLUTION CONTROL FUND			
General Reserve	$ 4,779.66	$ 46,318.78	$(41,539.12)
GRAND TOTAL	$8,431,952.63	$7,867,007.34	$564,945.29

(1) To Auditor's Exhibit II.
(2) To Auditor's Exhibit II, Schedule B.

COUNTY OPERATING AND SPECIAL RESERVE FUNDS
IMPREST CASH
JUNE 30, 1984

AUDITOR'S EXHIBIT II
SCHEDULE I

Department	No. of Funds	Revolving	Special	Change	Total	Change From Prior Year
GENERAL FUND						
Agricultural Commissioner	4	$ 100.00		$ 85.00	$ 185.00	$ 10.00
Animal Control	2	100.00		150.00	250.00	
Auditor-Controller	3	17,010.00			17,010.00	5,000.00
Building Inspection	1			50.00	50.00	
Clerk-Recorder	3	300.00		550.00	850.00	200.00
Clerk-Elections	1	500.00			500.00	400.00
Collections Division	2	200.00		125.00	325.00	
Cooperative Extension	1			40.00	40.00	
County Counsel	0				0.00	(10.00)
Coroner	1			20.00	20.00	
District Attorney	3	300.00	$5,000.00		5,300.00	
Drug Abuse	1			25.00	25.00	
Fire Safety	2	25.00		25.00	50.00	50.00
Health Department	5	260.00		50.00	310.00	
Honor Farm	1	50.00			50.00	
Library	8	100.00		120.00	220.00	
Marshal	1			50.00	50.00	
Mental Health	6	295.00		50.00	345.00	50.00
Municipal Court	1			550.00	550.00	350.00
Municipal Court Branches	5			190.00	190.00	
Parks	6	100.00		265.00	365.00	
Planning	1			10.00	10.00	
Probation	2	25.00		200.00	225.00	
Public Administrator	1	300.00			300.00	
Public Guardian	1	500.00			500.00	500.00
Public Works	2	20,000.00		50.00	20,050.00	
Purchasing	4	13,550.00			13,550.00	500.00
Ridesharing Program	1	100.00			100.00	
Sheriff	5	49,110.00		150.00	49,260.00	25.00
Treasurer and Tax Collector	3	300.00		200.00	500.00	
Welfare Administration	4	3,600.00			3,600.00	
TOTAL GENERAL FUND	81	106,825.00	5,000.00	2,955.00	114,780.00	7,075.00
ROAD FUND						
Test Wt. Tickets, Etc.	1	15.00			15.00	
TOTAL ROAD FUND	1	15.00			15.00	
TOTAL	82	$106,840.00	$5,000.00	$2,955.00	$114,795.00*	$7,075.00**

*To Auditor's Exhibit II.
**To Auditor's Exhibit II, Schedule B.

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II

NOTE 1: ACCOUNTS RECEIVABLE - JUNE 30,1984

Financial Statement - Exhibit II			$16,295,823.33
General Fund:			
Prior Year - 1980-81			
Other Revenue		$ 1,343.24	
Prior Year - 1981-82			
Welfare	$ 2,835.57		
Mental Health	22,564.00		
Health	711.24	26,110.81	
Prior Year - 1982-83			
Welfare Claims	48,794.43		
Health Department Claims	63,082.59		
Family Support Claims	6,000.00		
Mental Health Claims	1,742,865.81		
Other State Revenue	25,908.85		
Other Revenue	5,601.31	1,892,252.99	
Current Year - 1983-84			
Sales Tax	228,000.00		
Licenses, Permits, Franchises	5,226.90		
Fines and Forfeitures	529.00		
Interest	602,800.00		
Rents and Concessions	2,976.90		
Welfare Claims	3,191,126.28		
Health Department Claims	2,047,834.70		
Family Support Claims	114,779.19		
MIA	2,447,243.00		
AB 8 Health Care Buyout	2,832,749.00		
Mental Health Claims	124,868.15		
Other State Revenue	349,970.96		
Charge for Current Services	240,782.04		
Other Revenue	8,125.70		
Federal Other	8,024.06	12,205,035.88	
Total General Fund			$14,124,742.92
Road Fund:			
Current Year - 1983-84			
Licenses and Permits	116.00		
Other Revenue - RWC	1,360.28		
Federal - Other	72,000.00		
Sales and Use Taxes - Non-Motorized	173,951.00		
Federal Aid for Construction	1,752,000.00		
Cost Applied	488.98		
Total Road Fund			1,999,916.26
Public Employment Programs:			
Other Federal Revenue			143,497.87
Area Agency on Aging:			
Other State Revenue			27,666.28
ACCOUNTS RECEIVABLE - JUNE 30, 1984			$16,295,823.33

Per State guidelines, all of the above receivables were closed into current accounts in the 84/85 Fiscal Year.

NOTE 2: ACCOUNTS PAYABLE

Because of the large volume of unpaid invoices and claims representing incurred liability at the end of the fiscal year, the Auditor-Controller has allowed the Accounts Payable section of his office to continue to write June 30 dated warrants for those expenditures of the prior period during the first two weeks of July. This activity is detailed below in Statement 1 Adjustments.

Financial Statement - Exhibit II			$2,582,770.91
General Fund:			
1981-82 Active Prior			
Court Referral		$ 2,334.70	
1983-84 Current Year			
June 30, 1984 Warrants Written After 7/1/84		855,475.42	
Parks	$ 1,891.44		
Juveniel Hall	138.92		
Welfare	83,932.39		
Building Maintenance	23,524.19		
District Attorney	9,036.00		
Sheriff	742.80		
Mental Health	3,885.00		
Family Planning	23,622.44		
General Relief	468.03		
Health	4,816.67		
Indigent Medical Care	598,522.01		
Local Transit System	10,807.22		
Drug Abuse	7,087.17		
County Arts Commission	1,850.00		
Planning	175.00		
Ridesharing	78.00		
Retirement Board	902,929.54		
Superior Court	20.00		
County Counsel	451.65		
Personnel	598.31		
Jail	513.42		
County Justice System	6,195.39		
Probation	5,665.28		
Municipal Court	701.92		
Over/Short Revenue Accounts	1,035.00	1,688,687.79	
Total General Fund Accounts Payable			2,546,497.91
Road Fund:			
Materials Inventory	28,681.91		
Outside Agencies	2,801.85		
Total Road Fund Accounts Payable			31,483.76
Area Agency on Aging Fund:			
Outside Agencies	4,552.99		
Scenic General Hospital - Dietary Service	236.25		
Total Area Agency on Aging Accounts Payable			4,789.24
Total			$2,582,770.91

Per State guidelines, all 83/84 Accounts Payable were reversed into current accounts in the 84/85 Fiscal Year.

NOTES TO FINANCIAL CONDITION
GENERAL COUNTY
AUDITOR'S EXHIBIT II
-Continued-

NOTE 2: ACCOUNTS PAYABLE - Continued

Statement 1 Adjustments:

In the General Fund, there were additional liabilities in the amount of $8,648.00 for Compensated Absences.

In the Special Revenue Funds, there was a decrease in liabilities in the amount of $11,756.00 for Compensated Absences. Warrants disbursed subsequent to June 30, 1984 and recorded as June 1984 transactions, in the amount of $313,537.01.

In the Capital Projects Funds warrants disbursed subsequent to June 30, 1984 and recorded as a June 1984 transaction , in the amount of $194,336.13.

NOTE 3: STATEMENT 1 ADJUSTMENTS--RESERVE FOR ENCUMBRANCES

Special Revenue Fund encumbrances in the amount of $581,600.00 were reclassified as Fund Balance--Reserve for Deposit with Others.

Other Auditor's encumbrances have been reclassified as Fund Balances--Designated for Subsequent Years' Expenditures:

General Fund	$ 554,441.31
Special Revenue Funds	5,234,769.41
Capital Project Funds	4,727,216.94

NOTE 4: STATEMENT 1 ADJUSTMENTS--LIABILITY FOR COMPENSATED ABSENCES

The Financial Accounting Standards Board issued Statement of Financial Accounting Standard 43 requiring employers to accrue a liability for future vacation, sick and other leave benefits. NCGA Statement 4 concluded, subject to accounting and financial reporting distinctions of governmental funds, that SFAS 43 be the guideline for recognizing a liability for compensated absences. Since governmental fund balance sheets reflect current liabilities, only the current portion of the liabilities is reported in the fund. The remainder of the liability is reported in the General Long-Term Debt Account Group:

Fund/Account Group	Governmental Fund Type	Account Group
General	$221,075.00	
Special Revenue	12,373.00	
General Long-Term Debt		$5,804,935.00

NOTE 5: STATEMENT 1 ADJUSTMENTS--Other

In both the General and Special Revenue Fund, Loans Receivable were classified as "Due From Other Funds." In the General Fund, $902,929.54 in Accounts Payable was classified as "Salary and Benefits Payable."

NOTE 6: POST BALANCE SHEET ADJUSTMENTS

In the General Fund, expenditures were increased $136,312.00 and Cost Applied credited for the same amount. $2,832,749.00 of General Fund revenue for State-MIA was reclassified as Health Care Buy-Out.

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

GENERAL INFORMATION

Internal Service Funds (or IS Funds) are county departments created to perform services for other county departments. For their services, a charge is made which includes overhead and depreciation, but recovers only actual costs of the services.

Data Processing provides electronic data processing services to all county departments.

County Garage provides car pool service and maintains special department vehicles.

Central Services provides county printing, quick copy work, and operates the mailroom.

Communications coordinates the county's telephone system and the management of all county radio and telephone systems including the "911" service. Emergency dispatch for various law enforcement and fire protection is maintained by this department.

To manage the county's self-insurance program, several IS Funds have been created. The rates charged to county departments include an amount for reserves, but are not to exceed rates charged by the insurance industry. The funds are:

Workers' Compensation Self-Insurance

Health Self-Insurance

General Liability Self-Insurance

Unemployment Self-Insurance

Working capital for the Internal Service Funds is provided by the General Fund. These contributions, including adjustments, are shown in the following schedules as "Contributed Assets." Revenue Sharing Funds have also been used to purchase certain equipment for the IS Funds.

INTERNAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
FISCAL YEAR ENDED JUNE 30, 1984

	Total (1)	Communications	Workers' Compensation Self-Insurance
ASSETS			
Cash in Treasury (2)	$ 5,904,927.89	$ 87,962.71	$3,026,890.79
Accounts Receivable	196,853.90	192,730.39	
Deposits With Others	47,600.00		40,000.00
Inventory	464,318.08		
Structures and Improvements (3)	139,316.29		
Accumulated Depreciation (3)	(29,459.45)		
Equipment (4)	4,050,276.61	383,045.70	
Accumulated Depreciation (4)	(2,369,127.37)	(143,058.11)	
Total Assets	$ 8,404,705.95	$ 520,680.69	$3,066,890.79
LIABILITIES AND EQUITIES			
Accounts Payable	$ 60,669.40		
Salaries Payable	174,551.67	$ 69,878.12	
Total Liabilities	235,221.07	69,878.12	
Equities:			
Contributed Assets-July 1, 1983	3,245,723.92	429,822.75	
Contributions from General Fund	17,053.41	16,735.41	
Contributions from Revenue Sharing	337,104.26	401.74	
Contributed Assets-June 30, 1984	3,599,881.59*	446,959.90	
Retained Earnings-July 1, 1983	5,403,534.40	(142,558.59)	$3,437,679.07
Prior Year Adjustment	(70,532.15)	8,707.04	(4,124.73)
Retained Earnings (Note)	5,333,002.25	(133,851.55)	3,433,554.34
Net Income (Loss) 1983/84 (5)	(763,398.96)	137,694.22	(366,663.55)
Retained Earnings (Deficit)-June 30, 1984	4,569,603.29 **	3,842.67	3,066,890.79 ***
Total Liabilities and Equities	$ 8,404,705.95	$ 520,680.69	$3,066,890.79

(1) To Auditor's Exhibit I.
(2) See Auditor's Exhibit III, Schedule A.
(3) See Auditor's Exhibit III, Schedule I.
(4) See Auditor's Exhibit III, Schedule C, H, and J.
(5) See Auditor's Exhibit III, Schedule B through J.

General Liability Self-Insurance	Unemployment Self-Insurance	Health Self-Insurance	Data Processing	County Garage	Central Services
$1,628,212.22	$ 426,472.84	$(502,251.18)	$ 458,705.03	$ 781,538.27	$ (2,602.79)
			3,210.66	30.00	882.85
7,600.00					
				137,615.27	326,702.81
				139,316.29	
				(29,459.45)	
			755,385.83	2,747,988.22	163,856.86
			(504,214.36)	(1,637,166.86)	(84,688.04)
$1,635,812.22	$ 426,472.84	$(502,251.18)	$ 713,087.16	$ 2,139,861.74	$404,151.69
		$ 60,669.40			
			$ 55,314.62	$ 26,291.67	$ 23,067.26
		60,669.40	$ 55,314.62	26,291.67	23,067.26
			698,005.02	1,792,378.34	325,517.81
					318.00
			1,535.77	335,166.75	0.00
			699,540.79	2,127,545.09	325,835.81
$1,801,787.45	$641,985.72	(594,686.19)	(142,800.83)	406,030.73	(3,902.96)
0.00	0.00	0.00	(21,362.97)	(52,977.40)	(774.09)
1,801,787.45	641,985.72	(594,686.19)	(164,163.80)	353,053.33	(4,677.05)
(165,975.23)	(215,512.88)	31,765.61	122,395.55	(367,028.35)	59,925.67
1,635,812.22 ***	426,472.84 ***	(562,920.58)***	(41,768.25)	(13,975.02)	55,248.62
$1,635,812.22	$ 426,472.84	$(502,251.18)	$ 713,087.16	$ 2,139,861.74	$404,151.69

* To Auditor's Exhibit I:

Contributed Assets - General Fund	$ 624,032.55
Contributed Assets - Revenue Sharing	2,975,849.04
Total Contributed Assets - 6-30-84	$3,599,881.59

** Includes Reserve for Encumbrances:

Communications	$ 2,362.00
Data Processing	86,697.80
County Garage	14,198.00
Central Services	586.86

*** Retained Earnings of the Self-Insurance Funds are subject to the Board of Supervisors restriction pursuant to the State Controller's Guidelines.

INTERNAL SERVICE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE A

	Auditor's Balance July 1, 1983	Receipts	Disbursements	(1) Other Transactions	(2) Auditor's Balance June 30, 1984	Treasurer's Balance June 30, 1984
Communications	$ (26,224.87)	$ 2,500,209.59	$ 2,362,515.37	$(23,506.64)	$ 87,962.71	$ 87,962.71
Workers' Comp Self-Insurance	3,413,554.34	291,215.09	657,878.64	(20,000.00)	3,026,890.79	3,026,890.79
General Liability Self-Insurance	1,794,187.45	152,958.53	318,933.76	0.00	1,628,212.22	1,628,212.22
Unemployment Self-Insurance	641,985.72	48,164.36	263,677.24	0.00	426,472.84	426,472.84
Health Self-Insurance	(719,686.19)	3,507,994.18	3,476,228.57	185,669.40	(502,251.18)	(502,251.18)
Data Processing	138,971.96	1,513,375.00	1,390,979.45	197,337.52	458,705.03	458,705.03
County Garage	675,076.65	1,254,623.17	1,621,651.52	473,489.97	781,538.27	781,538.27
Central Services	(57,979.40)	2,149,091.58	2,089,165.91	(4,549.06)	(2,602.79)	(2,602.79)
Total	$5,859,885.66	$11,417,631.50	$12,181,030.46	$808,441.19	$5,904,927.89	$5,904,927.89

(1) Refer to Auditor's Exhibit III, Schedule FF.
(2) To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE B

COMMUNICATIONS

INCOME		
Telephone System:		
County Departments	$1,161,652.62	
Outside Agencies	11,560.19	
Emergency Communications:		
Outside Agencies	658,792.09	
County Departments	414,495.67	
State Reimbursement - 911	252,543.02	
		$2,499,043.59
EXPENSES		
Salaries and Benefits	$1,074,799.27	
Equipment Rental	1,063,343.53	
Professional Services	115,711.77	
Depreciation	36,796.41	
Interfund Administrative Services	27,498.75	
Communications	9,875.86	
Maintenance - Equipment	8,908.84	
Office	6,787.37	
Utilities	5,629.72	
Maintenance - Structures and Grounds	5,491.17	
Cleaning	4,831.45	
Travel	2,463.14	
Insurance	287.44	
Operating Supplies	90.65	
		2,362,515.37
NET OPERATING INCOME (LOSS)		$ 136,528.22
NON-OPERATING INCOME		
Other Sales		1,166.00
NET INCOME (LOSS)		$ 137,694.22*

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

COMMUNICATIONS
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1983	$359,698.92	$114,968.74
Acquisitions		
Purchases	6,209.63	
Contribution by General Fund	16,735.41	
Contribution by Revenue Sharing	401.74	
Total	$ 23,346.78	
Dispositions		
Sales and Other Disposals		
Total		
Prior Year Adjustment		(8,707.04)
Current Year Depreciation		36,796.41
BALANCE - June 30, 1984	$383,045.70*	$143,058.11*

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE C

WORKERS' COMPENSATION SELF-INSURANCE

INCOME		
Charges to Departments	$ 2,325.00	
Investment	288,890.09	
		$ 291,215.09
EXPENSES		
Claims Administration Contract	32,540.02	
Interfund Administrative Services	46,915.83	
Claims	563,922.79	
Excess Insurance Premiums	14,500.00	
		657,878.64
NET INCOME (LOSS)		$(366,663.55)*

*To Auditor's Exhibit III.

AUDITOR'S EXHIBIT III
SCHEDULE D

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

GENERAL LIABILITY SELF-INSURANCE

INCOME		
Investment	$152,958.53	
		$ 152,958.53
EXPENSES		
Claims Administration Contract	21,058.00	
Interfund Administrative Services	29,626.48	
Claims	235,769.28	
Excess Insurance Premiums	32,480.00	
		318,933.76
NET INCOME (LOSS)		$(165,975.23)*

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE E

UNEMPLOYMENT SELF-INSURANCE

INCOME		
Investment	$ 48,164.36	
		$ 48,164.36
EXPENSES		
Claims Administration Contract	5,302.00	
Interfund Administrative Contract	107.72	
Claims	258,267.52	
		263,677.24
NET INCOME (LOSS)		$(215,512.88)

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE G

HEALTH SELF-INSURANCE

	Basic Plan 7/1/83-6/30/84	Preferred 1/1/84-6/30/84	Total
INCOME			
Department Charges	$1,333,449.18	$1,288,752.60	
Dependent Charges	317,593.00	3,708.60	
Retirees Charges	433,451.80	42,940.00	
Other Agencies Charges	59,786.80	30,575.00	
	$2,144,280.78	1,365,976.20	
Refund of Premiums	(2,216.80)	(46.00)	
	$2,142,063.98	$1,365,930.20	$3,507,994.18
EXPENSES			
Benefit Administration Contract (1)	$ 75,652.03	$ 40,268.40	
Interfund Administrative Services	57,338.86	36,551.52	
Claims	2,204,273.18	859,928.22	
Life Insurance Premiums	76,992.24	3,361.60	
Excess Insurance Premiums	121,862.52		
	$2,536,118.83	$ 940,109.74	3,476,228.57
NET INCOME (LOSS)	$ (394,054.85)	$ 425,820.46	$ 31,765.61*

* To Auditor's Exhibit III.
(1) Refer to Note 3 of Notes to Financial Condition.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE H

DATA PROCESSING

INCOME		
Service Charges	$1,486,831.80	
Outside Agencies	24,439.94	
Other Revenue	2,062.10	
		$1,513,333.84
EXPENSES		
Salaries and Benefits	815,564.19	
Depreciation	152,674.32	
Equipment Rental	119,415.61	
Tools and Supplies	114,309.47	
Insurance	70,345.42	
Professional Services	27,820.58	
Interfund Administrative Services	27,102.15	
Maintenance - Structures and Grounds	13,524.53	
Travel	12,632.29	
Cleaning	11,752.28	
Utilities	11,105.57	
Communication	9,037.37	
Office	3,715.08	
Inventory	1,279.68	
Operating Supplies	664.17	
Maintenance - Equipment	36.74	
		1,390,979.45
NET OPERATING INCOME (LOSS)		$ 122,354.39
NON-OPERAING INCOME		
Gain on Sale of Fixed Assets		41.16
NET INCOME (LOSS)		$ 122,395.55*

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

DATA PROCESSING
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation	Net Sales Proceeds	Gain or (Loss) On Disposal
BALANCE - July 1, 1983	$745,558.24	$330,277.07		
Acquisitions				
Purchases	8,406.82			
Contributions by Revenue Sharing	1,535.77			
Total	9,942.59			
Dispositions				
Auction Sale	115.00	(100.00)	$ 56.16	$ 41.16
Total	115.00	(100.00)		
Prior Year Adjustment		21,362.97		
Current Year Depreciation		152,674.32		
BALANCE - June 30, 1984	$755,385.83*	$504,214.36*	$ 56.16	$ 41.16

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE I

COUNTY GARAGE

INCOME			
Car Pool Usage		$1,098,220.90	
Special Department Equipment Charges		105,061.49	
Shuttle/Jury Bus		20,413.05	
Pick Up/Delivery		9,775.41	
			$1,233,470.85
EXPENSES			
Salaries, Wages and Benefits		437,976.11	
Materials Inventory July 1, 1983	$129,943.82		
Add: Purchases 1983-84	647,345.74		
	777,289.56		
Less: Inventory June 30, 1984	137,615.27		
		639,674.29	
Depreciation		457,306.48	
Interfund Administrative Services		39,026.30	
Equipment Rental		16,735.28	
Utilities		8,044.74	
Maintenance - Structure and Grounds		5,199.79	
Cleaning		4,729.93	
Small Tools and Supplies		3,149.47	
Communications		2,971.07	
Professional Services		2,624.25	
Maintenance - Equipment		2,434.38	
Office		1,568.63	
Insurance		202.20	
Travel		8.60	
			1,621,651.52
INCOME (LOSS) FROM OPERATIONS			$ (388,180.67)
NON-OPERATING INCOME			
Other Revenue		15,297.92	
Gain on Sale of Assets		3,890.70	
Other Sales		1,617.91	
Interest		345.79	
			21,152.32
NET INCOME (LOSS)			$ (367,028.35)*

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

COUNTY GARAGE-MOTOR POOL
EQUIPMENT ANALYSIS

	Equipment	Accumulated Depreciation	Net Sales Proceeds	Gain or (Loss) On Disposal
BALANCE - July 1, 1983	$2,451,144.97	$1,169,879.81		
Acquisitions				
Purchases	7,719.33			
Contribution by Revenue Sharing	335,166.75			
Prior Year Adjustment - Auction Sale	13,792.01	13,592.01	$ (673.39)	$ (473.39)
Total	356,678.09	13,592.01	(673.39)	(473.39)
Dispositions				
Auction Sale	59,834.84	(54,284.84)	9,914.09	4,364.09
Total	59,834.84	(54,284.84)		
Prior Year Adjustment		52,977.40		
Current Year Depreciation		455,002.48		
BALANCE - June 30, 1984	$2,747,988.22*	$1,637,166.86*	$9,240.70	$3,890.70

COUNTY GARAGE-MOTOR POOL
720 - 12TH STREET, MODESTO
STRUCTURES AND IMPROVEMENTS ANALYSIS

	Structures and Improvements	Accumulated Depreciation
BALANCE - July 1, 1983	$139,316.29	$27,155.45
Acquisitions	0.00	
Dispositions	0.00	
Current Year Depreciation		2,304.00
BALANCE - June 30, 1984	$139,316.29*	$29,459.45*

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE J

CENTRAL SERVICES

INCOME			
Stores Issues		$1,241,158.80	
Mailroom Postage		459,449.19	
Quick Copy Services		146,969.66	
Printing		136,959.25	
Mailroom Services		72,621.68	
Messenger Services		47,988.75	
Outside Agencies		27,600.70	
Other Revenue		16,343.55	
			$2,149,091.58
EXPENSES			
Salaries, Wages and Benefits		326,819.19	
Materials Inventory July 1, 1983	$ 278,311.20		
Add: Purchases 1983-84	1,664,709.41		
	1,943,020.61		
Less: Inventory June 30, 1984	303,208.43		
		1,639,812.18	
Utilities		20,518.88	
Maintenance - Equipment		19,079.17	
Interfund Administrative Services		12,802.23	
Travel		12,229.06	
Cleaning		13,876.23	
Maintenance - Structures and Grounds		12,512.99	
Professional Services		9,315.32	
Office		6,371.70	
Communications		3,523.50	
Equipment Rental		1,343.96	
Insurance		910.51	
Tools and Supplies		42.02	
Depreciation		10,008.97	
			2,089,165.91
NET INCOME (LOSS)			$ 59,925.67

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

CENTRAL SERVICES
EQUIPMENT ANALYSIS

BALANCE - July 1, 1983	$160,332.36	$73,904.98
Acquisitions		
Purchases	3,206.50	
Contributions by General Fund	318.00	
Total	$ 3,524.50	
Dispositions		
Sales and Other Disposals	0.00	
Total	0.00	
Prior Year Adjustment		774.09
Current Year Depreciation		10,008.97
BALANCE - June 30, 1984	$163,856.86*	$84,688.04*

*To Auditor's Exhibit III.

INTERNAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE FF

	Balance June 30, 1984	Balance June 30, 1983	Cash Increase (Decrease)	Total
COMMUNICATIONS				
Accounts Receivable	$ 192,730.39	$ 196,355.97	$ 3,625.58	
Equipment	383,045.70	359,698.92	(23,346.78)	
Accumulated Depreciation - Equipment	143,058.11	114,968.74	28,089.37	
Accounts Payable	0.00	127,597.12	(127,597.12)	
Salaries Payable	69,878.12	0.00	69,878.12	
Contributed Assets - General Fund	330,132.40	313,396.99	16,735.41	
Contributed Assets - Revenue Sharing	116,827.50	116,425.76	401.74	
Prior Year Adjustment for Depreciation			8,707.04	
Total				$(23,506.64)
WORKERS COMP SELF-INSURANCE				
Deposits With Others	40,000.00	24,000.00	(16,000.00)	
Expense of Prior Year Deposits			(4,000.00)	
Total				(20,000.00)
HEALTH SELF-INSURANCE				
Accounts Payable	60,669.40		60,669.40	
Deposits With Others		125,000.00	125,000.00	
Total				185,669.40
DATA PROCESSING				
Accounts Payable		1,680.00	(1,680.00)	
Accounts Receivable	3,210.66	2,631.06	(579.60)	
Equipment	755,385.83	745,558.24	(9,827.59)	
Accumulated Depreciation - Equipment	504,214.36	330,277.07	173,937.29	
Salaries Payable	55,314.62		55,314.62	
Contributed Assets - Revenue Sharing	670,619.33	669,083.56	1,535.77	
Prior Year Adjustment for Depreciation			(21,362.97)	
Total				197,337.52
COUNTY GARAGE				
Accounts Receivable	30.00		(30.00)	
Inventory	137,615.27	129,943.82	(7,671.45)	
Accumulated Depreciation - Structures	29,459.45	27,155.45	2,304.00	
Equipment	2,747,988.22	2,451,144.97	(296,843.25)	
Accumulated Depreciation - Equipment	1,637,166.86	1,427,018.69	210,148.17	
Accounts Payable		37.40	(37.40)	
Salaries Payable	26,291.67		26,291.67	
Contributed Assets - Revenue Sharing	2,127,545.09	1,535,239.46	592,305.63	
Prior Adjustment for Depreciation			(52,977.40)	
Total				473,489.97

INTERNAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT III
SCHEDULE FF--Continued

	Balance June 30, 1984	Balance June 30, 1983	Cash Increase (Decrease)	Total
CENTRAL SERVICES				
Accounts Receivable	$ 882.85	$ 14,855.67	$ 13,972.82	
Inventory	326,702.81	278,311.20	(48,391.61)	
Equipment	163,856.86	160,332.36	(3,524.50)	
Salaries Payable	23,067.26		23,067.26	
Accumulated Depreciation - Equipment	84,688.04	73,904.98	10,783.06	
Contributed Assets - General Fund	264,978.69	264,660.69	318.00	
Prior Year Adjustment for Depreciation			(774.09)	
Total				(4,549.06)
GRAND TOTAL				$808,441.19

*To Auditor's Exhibit III.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT III

NOTE 1: EQUIPMENT

This account is subject to adjustment after review of physical inventory as submitted by department heads. If the Auditor's Office concurs with the adjustment, the difference between physical count and the equipment ledger is transferred to an account titled "Pending Board Action." This account remains intact pending removal (write-off) authorization by the board of Supervisors. The following amounts are pending such Board action:

Communication Fund	$ 70,863.17
Data Processing Fund	14,105.21
Garage Fund	39,614.68
Total	$124,583.06

NOTE 2: ACCOUNTS RECEIVABLE

Amount shown represents receivable from outside agencies. County department charges were paid by journal entry transfer and include June 1984 charges.

NOTE 3: POST BALANCE SHEET ADJUSTMENT

Correct duplicate entry for County Garage Structures/Improvements depreciation in amount of $2,304.00. Equipment in Workers' Compensation was credited for $137.27, depreciation debited for $12.54; offset to Retained Earnings. Health Insurance: Prior year administration fees charged to retained earnings--$60,669.40. Reference: J1029, 10/31/84.

NOTE 4: STATEMENT 1 ADJUSTMENTS

Warrants disbursed subsequent to June 30, 1984, and recorded as June 1984 transaction in the amount of $399,060.94. Additional current year Self-Insurance was in the amount of $4,915,632.06 after reversal of the prior year's liability ($4,084,832.22). Personal Services expense was credited $3,514.61 for Compensated Absences. Self-Insurance offices expenses increased by $124.73 (net, Worker's Compensation Equipment); claims by $4,000.00. Internal Service Funds depreciation expense credited for $13,707.83.

NOTE 5: SELF-INSURANCE FUNDS

State Controller's Office guidelines require that self-insurance plans must be approved by the Board of Supervisors. Approval includes minimum and maximum limits for Reserves. On June 23, 1981, the Board established the following reserve guidelines:

	SURPLUS MINIMUM	SURPLUS MAXIMUM
Workers' Compensation	$500,000	$1,500,000
General Liability	350,000	1,050,000
Unemployment Insurance	400,000	800,000
Employee Health Insurance	500,000	1,500,000

UNITED STATES
CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(Old Series)

Calendar Year	United States	California Metropolitan	San Francisco Bay Counties
	Annual Averages		
1967	100.0	100.0	100.0
1968	104.2	104.1	104.5
1969	109.8	109.3	110.2
1970	116.3	114.9	115.8
1971	121.3	119.1	120.1
1972	125.3	123.1	124.3
1973	133.1	130.2	131.5
1974	147.7	143.5	144.4
1975	161.2	158.4	159.1
1976	170.5	168.3	168.0
1977	181.5	180.2	180.8

Source:
State of California--Agriculture and Services Agency
Department of Industrial Relations
Division of Labor Statistics and Research

UNITED STATES
REVISED CONSUMER PRICE INDEX INFORMATION
BASE YEAR 1967 = 100
(New Series)

Year and Month		All Urban Consumers			Urban Wage Earners and Clerical Workers		
		California	San Francisco Oakland	U.S. City Average	California	San Francisco Oakland	U.S. City Average
1978:	December	199.4	200.8	202.9	198.9	200.4	202.9
	Annual Avg.	194.8	197.8	195.4	194.3	197.4	195.3
1979	June	214.6	212.5	216.6	215.4	213.7	216.9
	December	230.8	230.2	229.9	231.1	229.0	230.0
	Annual Avg.	215.9	214.6	217.4	216.2	214.7	217.7
1980	June	251.8	248.0	247.6	253.1	247.7	247.8
	December	260.0	254.9	258.4	261.8	255.7	256.7
	Annual Avg.	249.4	247.3	246.8	250.6	247.2	247.0
1981	June	272.6	274.0	271.3	274.2	274.3	271.4
	December	289.2	294.0	281.5	290.1	292.7	281.1
	Annual Avg.	276.6	279.0	272.4	277.9	278.8	272.3
1982	June	298.0	304.6	290.6	299.0	303.4	290.1
	December*	291.0	293.9	292.4	291.7	293.6	292.0
	Annual Avg.	294.5	300.0	289.1	295.4	298.9	288.6
1983	June	299.9	303.0	298.1	295.6	298.6	297.2
	December	304.6	307.3	303.5	303.4	306.1	301.5
	Annual Avg.	299.3	362.5	298.4	296.9	298.9	297.4
1984	June	313.7	318.7	310.7	308.3	315.1	306.2

Source:
U.S. Department of Labor, Bureau of Labor Statistics

FACTS ABOUT THE REVISED CONSUMER PRICE INDEX

The Consumer Price Index (CPI) is a statistical measure of change, over time, in the prices of goods and services in major expenditure groups such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market cost at an earlier date.

The CPI revision(1) updates the weights assigned to the expenditure groups; (2) updates the sample of items priced; (3) updates the sample of places where the pricing takes place; (4) modernizes the statistical methods employed in calculation of the CPI; and (5) provides for the first time an index which represents the experience of nearly all consumers in contrast to having only one index representing urban wage and clerical workers. The results of the most recent revision were published in January, 1978. The preceding comprehensive revision took place in 1963.

The CPI for All Urban Consumers reflects the buying habits of about 80 percent of the noninstitutional, civilian population of the United States. Broadening the coverage added several groups whose incomes are generally higher than average: The self-employed, professional, white-collar, and other salaried workers. Also included are several groups whose incomes tend to be lower: Retired persons, others not in the labor force, and the unemployed.

The Revised CPI for Urban Wage Earners and Clerical Workers is an updated version of the old index and is based on buying habits of about one-half of the population covered by the CPI for All Urban Consumers. *New Series - new treatment of home ownership component.

ENTERPRISE FUNDS

SCENIC GENERAL HOSPITAL ENTERPRISE FUND
BALANCE SHEET
JUNE 30, 1984

AUDITOR'S EXHIBIT IV-A

ASSETS			
Cash in Treasury (Overdraft) (1)			$(4,483,507.07)
Imprest Cash			1,765.00
Accounts Receivable - Net			5,135,888.00
Inventory			501,879.00
Prepaid Expenses and Other Assets			69,513.00
Structures and Improvements	$ 8,697,449.00		
Accumulated Depreciation	(4,492,731.99)		
		$ 4,204,717.01	
Equipment	3,727,095.00		
Accumulated Depreciation	(2,185,266.01)		
		1,541,828.99	
			5,746,546.00
TOTAL ASSETS			$ 6,972,083.93
LIABILITIES AND FUND BALANCE			
Salaries Payable - Current			$ 678,401.01
Accounts Payable - Current			1,566,462.92
Equipment Lease - Current			51,659.00
Total Current Liabilities			2,296,522.93
Equipment Lease Obligation			204,340.00
Capital Advance - General Fund		6,484,210.72	
Retained Earnings		(2,012,989.72)	
Fund Balance (2)			4,471,221.00
TOTAL LIABILITIES AND FUND BALANCE			$ 6,972,083.93*

* To Auditor's Exhibit I.
(1) Refer to Auditor's Exhibit IV-A, Schedule B.
(2) Includes Reserve for Encumbrances of $269,210.23.

SCENIC GENERAL HOSPITAL ENTERPRISE FUND
STATEMENT OF REVENUE AND EXPENSES AND CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IV-A
SCHEDULE A

Operating Revenue:		
Patient Revenue:		
Daily Hospital Service		$ 5,320,523.00
Ancillary Departments		21,241,375.00
Total Patient Revenue		26,561,898.00
Less: Contractual Allowance, Provision for Uncollectables		(4,301,027.00)
Patient Revenue - Net		22,260,871.00
Non Patient Revenue:		
Grants	$ 257,000.00	
Other	213,231.00	
		470,231.00
Total		22,731,102.00
Operating Expenses:		
Patient Expense:		
Daily Hospital Service		2,708,257.00
Ancillary Departments		9,884,790.00
Total Patient Expense		12,593,047.00
Household and Plant (1)		2,693,578.00
Administrative, Dietary and Other (2)		6,820,003.00
Total		22,106,628.00
EXCESS OF OPERATING REVENUE OVER OPERATING EXPENSES		624,474.00
Non-Operating Revenue (Expenses):		
Loss on Disposal of Equipment		(148,078.00)
EXCESS OF REVENUE OVER EXPENSES		476,396.00
Fund Balance		
Beginning of Year	4,202,806.00	
Adjustment to Audited Statements	(1,300,681.00)	
Restated Fund Balance - July 1, 1983		2,902,125.00
Equipment/Structures Donation - County		1,092,700.00
Fund Balance - June 30, 1984		$ 4,471,221.00

(1) Includes Depreciation Expense of $922,294.
(2) Includes Interest Expense of $89,000.

SCENIC GENERAL HOSPITAL ENTERPRISE FUND
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IV-A
SCHEDULE B
SCHEDULE F

SCHEDULE B

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1984	Treasurer's Balance June 30, 1984
Cash In Treasury (Overdraft)	$(3,441,325.89)	$22,731,102.00	$22,254,706.00	$(1,518,577.18)	$(4,483,507.07)	$(4,483,507.07)

SCHEDULE F

OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1984

	Balance June 30, 1984	Balance June 30, 1983	Cash Decrease (Increase)
Imprest Cash	$ 1,765.00	$ 1,291.00	$ (474.00)
Accounts Receivable - Net	5,135,888.00	3,324,976.00	(1,810,912.00)
Inventory	501,879.00	504,843.00	2,964.00
Structures and Improvements - Net	4,204,717.01	4,095,599.00	(109,118.01)
Equipment - Net	1,541,828.99	1,820,523.00	278,694.01
Accounts Payable - Current	1,566,462.92	941,000.84	625,462.08
Salaries Payable	678,401.01	776,597.83	(98,196.82)
Prepaid Expenses	69,513.00	40,324.00	(29,189.00)
Equipment Lease	255,999.00	425,825.00	(169,826.00)
Restatement of Fund Balance			(1,300,681.00)
Equipment Donation			1,092,700.00
Rounding Adjustment			(.44)
Total Transactions Affecting Cash			$(1,518,577.18)

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IV-A

NOTE 1: OWNERSHIP AND OPERATION

The Scenic General Hospital (Hospital) is owned by the County of Stanislaus. Hospital management is by contract with Hospital Affiliates International which is accountable to the Board of Supervisors acting as Hospital trustees.

On July 1, 1980, assets were transferred from the General Fund to an Enterprise Fund known as Scenic General Hospital Enterprise Fund. The Hospital is licensed by the State of California and accredited by the Joint Commission on Accreditation of Hospitals. The books and records are maintained under the direction of the Hospital's management.

NOTE 2: BASIS OF ACCOUNTING

The Hospital accounts are maintained on an accrual basis of accounting. Revenues are recognized in the time period earned and expenses are recognized when incurred. Assets of a depreciable nature are amortized over a period of time approximating their estimated useful life. An allowance account is used for Accounts Receivable which reduces the asset to the estimated amount deemed collectible.

NOTE 3: AUDIT

The Hospital has been independently audited. As a result there exists timing differences between the Auditor-Controller books and those of the Hospital.

Exhibits IV-A and IV-A, Schedule A were prepared from the audited statements. Because of the mentioned timing differences and the need for this report to balance to Cash in the Treasury, the following adjustments to the audited statement were made in the Exhibits:

	Debit	Credit
Cash		$4,485,272.07
Imprest Cash	$ 1,765.00	
Current Liabilities	47,639.07	
Operating advance	4,435,868.00	
	$4,485,272.07	$4,485,272.07

The audited statement with Auditor's Opinion and Notes may be found in the Statistical Section.

NOTE 4: RESTATEMENT OF BEGINNING FUND BALANCE

The 1982/83 Financial Report was published before the Hospital audited statement was available. This necessitated the adjustment in the current report.

ENTERPRISE FUNDS--LANDFILLS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1984

AUDITOR'S EXHIBIT IV-B

	(1) Total	Geer Road Sanitary Landfill	Fink Road Sanitary Landfill
ASSETS			
Cash in Treasury	$ 331,151.73	$ 282,921.40	$ 48,230.33
Imprest Cash - Change Fund	200.00	100.00	100.00
Accounts Receivable	91,613.77	88,020.47	3,593.30
Land	362,710.90	281,178.30	81,532.60
Accumulated Amortization	(321,578.58)	(281,178.30)	(40,400.28)
Structures and Improvements	188,854.90	184,636.12	4,218.78
Accumulated Depreciation	(184,844.81)	(183,518.76)	(1,326.05)
Equipment	11,149.48	10,128.49	1,020.99
Accumulated Depreciation	(10,267.65)	(9,951.21)	(316.44)
TOTAL ASSETS	$ 468,989.74	$ 372,336.51	$ 96,653.23
LIABILITIES AND EQUITIES			
Current Liabilities:			
Salaries Payable	$ 22,992.47	$ 22,992.47	$
Customer Deposits	3,440.86	2,940.86	500.00
Accounts Payable	1,294.26	1,294.26	
Total Liabilities	27,727.59	27,227.59	500.00
Equities:			
Contributed Assets - July 1, 1983	273,132.21	0.00	273,132.21
Contribution From General Fund	155,000.00	0.00	155,000.00
Contributed Assets - June 30, 1984 (2)	428,132.21	0.00	428,132.21
Retained Earnings - July 1, 1983	176,119.15	383,776.86	(207,657.71)
Net Income (Loss) - 1983/84	(162,989.21)	(38,667.94)*	(124,321.27)**
Retained Earnings - June 30, 1984 (3)	13,129.94	345,108.92	(331,978.98)
TOTAL LIABILITIES AND EQUITIES	$ 468,989.74	$ 372,336.51	$ 96,653.23

* See Auditor's Exhibit IV-B, Schedule C.
** See Auditor's Exhibit IV-B, Schedule D.

(1) To Auditor's Exhibit I.

(2)

Contributed Assets - General Fund	$347,999.61
Contributed Assets - Other	80,132.60
Total	$428,132.21

(3) Includes:

	Geer Road	Fink Road
Reserve for Imprest Cash	$100.00	$ 100.00
Reserve for Encumbrance	632.00	12,576.12
Total	$732.00	$12,676.12

ENTERPRISE FUNDS--LANDFILLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IV-B
SCHEDULE A and
SCHEDULE B

SCHEDULE A

	Auditor's Balance July 1, 1983	Receipts	Disbursements	(1) Other Transactions	Auditor's Balance June 30, 1984	Treasurer's Balance June 30, 1984
Geer Road Sanitary Landfill	$296,627.94	$1,056,662.38	$1,095,330.32	$ 24,961.40	$282,921.40	$282,921.40
Fink Road Sanitary Landfill	12,354.58	61,718.10	186,039.37	160,197.02	48,230.33	48,230.33
TOTAL	$308,982.52	$1,118,380.48	$1,281,369.69	$185,158.42	$331,151.73*	$331,151.73

SCHEDULE B

ENTERPRISE FUNDS--LANDFILLS
CHANGES IN FIXED ASSETS

	Balance July 1, 1983	Additions	Deletions	Balance June 30, 1984	Geer Road Accumulated Amortization and Depreciation	Fink Road Accumulated Amortization and Depreciation
Balance July 1, 1983					$473,353.59	$37,598.45
Geer Road Sanitary Landfill						
Land	$281,178.30			$281,178.30		
Structures and Improvements	184,636.12			184,636.12	$ 1,117.44	
Equipment	10,128.49			10,128.49	177.24	
Fink Road Sanitary Landfill						
Land	81,532.60			81,532.60		$ 4,099.92
Structures and Improvements	4,218.78			4,218.78		289.32
Equipment	1,020.99			1,020.99		55.08
Total Fixed Assets	$562,715.28	$ 0.00	$ 0.00	$562,715.28		
Current Year Depreciation/ Amortization (2)					$ 1,294.68	$ 4,444.32
Balance June 30, 1984					$474,648.27	$42,042.77
ANALYSIS						
Land					$281,178.30*	$40,400.28*
Structures & Improvements					183,518.76*	1,326.05*
Equipment					9,951.21*	316.44*
Total					$474,648.27	$42,042.77

* Refer to Auditor's Exhibit IV-B.
(1) Refer to Auditor's Exhibit IV-B, Schedule F.
(2) Refer to Auditor's Exhibit IV-B, Schedules C and D.

GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IV-B
SCHEDULE C

INCOME		
Service Charges	$1,007,525.01	
		$1,007,525.01
EXPENSES		
Salaries and Benefits	353,442.82	
Equipment Rental	424,900.84	
Professional Services	163,553.32	
Operating Supplies	77,078.96	
Interfund Administrative Services	30,186.02	
Maintenance - Equipment	22,052.78	
Maintenance - Structures and Grounds	14,180.47	
Utilities	4,303.98	
Cleaning	12.58	
Communications	1,163.65	
Miscellaneous Expense	1,224.98	
Depreciation	1,294.68	
Office	1,238.83	
Travel	543.80	
Tools and Supplies	149.76	
Insurance	2.85	
		1,095,330.32
NET OPERATING INCOME (LOSS)		$ (87,805.31)
NON-OPERATING INCOME		
Interest	25,483.06	
Other Revenue	23,654.31	
		49,137.37
NET INCOME (LOSS)		$ (38,667.94)*

*Refer to Auditor's Exhibit IV-B.

FINK ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IV-B
SCHEDULE D

INCOME		
Service Charges	$ 57,243.30	
		$ 57,243.30
EXPENSES		
Salaries and Benefits	4,193.57	
Equipment Rental	59,204.77	
Professional Services	109,849.62	
Depreciation	4,444.32	
Operating Supplies	2,516.10	
Interfund Administrative Services	3,278.98	
Tools and Supplies	945.11	
Office	723.09	
Communications	415.62	
Utilities	176.89	
Maintenance - Structures and Grounds	157.88	
Maintenance - Equipment	133.42	
		186,039.37
NET OPERATING INCOME (LOSS)		$(128,796.07)
NON-OPERATING INCOME		
Property Leases	3,680.00	
Interest	780.80	
Other	14.00	
		4,474.80
NET INCOME (LOSS)		$(124,321.27)*

*Refer to Auditor's Exhibit IV-B.

ENTERPRISE FUNDS--LANDFILLS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IV-B
SCHEDULE F

	Balance June 30, 1984	Balance June 30, 1983	Cash Increase (Decrease)	
GEER ROAD SANITARY LANDFILL				
Accounts Receivable	$ 88,020.47	$ 89,789.43	$ 1,768.96	
Accumulated Depreciation-Structures	183,518.76	182,401.32	1,117.44	
Accumulated Depreciation-Equipment	9,951.21	9,773.97	177.24	
Salaries Payable	22,992.47	0.00	22,992.47	
Customer Deposits	2,940.86	4,035.57	(1,094.71)	
TOTAL				$ 24,961.40
FINK ROAD SANITARY LANDFILL				
Accounts Receivable	3,593.30	4,346.00	752.70	
Accumulated Amortization-Land	40,400.28	36,300.36	4,099.92	
Accumulated Depreciation-Structures	1,326.05	1,036.73	289.32	
Accumulated Depreciation-Equipment	316.44	261.36	55.08	
Contributed Assets - General Fund	347,999.61	192,999.61	155,000.00	
TOTAL				160,197.02
TOTAL TRANSACTIONS AFFECTING CASH				$185,158.42*

*To Auditor's Exhibit IV-B, Schedule A.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IV-B

NOTE 1: OWNERSHIP

The Geer Road Sanitary Landfill is operated by the County of Stanislaus, but is owned jointly with the City of Modesto.

Fink Road Sanitary Landfill is managed and owned by the County of Stanislaus.

NOTE 2: LAND VALUATION

Land is recorded at cost and amortized on a straight-line basis. The primary Geer Road agreement, dated July 14, 1970, between the County and the City of Modesto states, "That the total cost of land and improvements thereon shall be amortized by June 30, 1982." Beginning July 1, 1982, further amortization of land is recorded for Fink Road. Amortization only recognizes the land use as a landfill and does not include the future value for any other purpose.

NOTE 3: ACCOUNTS RECEIVABLE

All receivables are current year derived transactions.

NOTE 4: STATEMENT 1 ADJUSTMENTS

Warrants disbursed subsequent to June 30, 1984 and recorded as June 1984 transaction in the amount of $354,195.66.

Personal Services Expenditures were increased for Compensated Absences in the amount of $841.01.

HIGHWAY AND BRIDGE BOND FUND

BONDED DEBT

SUSPENSE AND CLEARING FUNDS

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET (1)
JUNE 30, 1984

AUDITOR'S EXHIBIT V
SCHEDULE A and
SCHEDULE B

ASSETS	
Cash in Treasury	$632,838.08
Bonds Authorized - Unissued	0.00
TOTAL	$632,838.08
LIABILITIES AND EQUITIES	
Fund Balance:	
Reserve for Encumbrances	574,086.02
Fund Balance Available	58,752.06
TOTAL	$632,838.08

SCHEDULE A

RECONCILIATION OF CASH BALANCE

Cash Balance July 1, 1983	Receipts	Disbursements	Auditor's Cash Balance June 30, 1984	Treasurer's Cash Balance June 30, 1984
$635,039.05	$ 0.00	$(2,200.97)	$632,838.08	$632,838.08

SCHEDULE B

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH FISCAL YEAR ENDED JUNE 30, 1984

Amount Appropriated		$4,700,000.00
Less: Unsold Bonds		0.00
Available for Expenditures		$4,700,000.00
Less: Expenditures for Prior Periods	$4,064,960.95	
Expenditures for Fiscal Period Ending June 30, 1984	2,200.97	
Total Expenditures to Date		4,067,161.92
Unexpended Bond Appropriations		$ 632,838.08

(1) To Auditor's Exhibit I.

GENERAL LONG-TERM DEBT ACCOUNT GROUP
JUNE 30, 1984

AUDITOR'S EXHIBIT VI

STATEMENT OF BONDED INDEBETEDNESS

	Amount of Issue	Redeemed to June 30, 1982	Outstanding June 30, 1982	Redemptions 1981-1982	Year Of Issue	Year Of Maturity	Payable
Bridge and Courthouse	$2,500,000.00	$2,500,000.00	$0.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	20,000.00	1961	1982	June 15
Bridge	1,000,000.00	1,000,000.00	0.00	40,000.00	1963	1982	June 15
Bridge	700,000.00	700,000.00	0.00	85,000.00	1971	1982	June 15
	$6,200,000.00	$6,200,000.00	$0.00 (1)	$260,000.00			

FUTURE INTEREST REQUIREMENTS

Bond Interest Payable June 30, 1981	$ 7,090.00	
Less: Interest Paid, Fiscal Year 1981-82	7,090.00 *	
Bond Interest Payable, June 30, 1982		$0.00

FUTURE BOND AND INTEREST REQUIREMENT $0.00

STATEMENT 1 - ADJUSTMENT:

The Long-Term portion of Compensated Absences are recorded in this account group in the amount of $5,804,935.00.

(1) General County Bonded Indebtedness was paid in full during prior fiscal year 1981-82.

SUSPENSE AND CLEARING FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VII

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
SUSPENSE FUNDS						
Welfare - Emergency Loan Fund	$ 2,539.29	$ 8.70	$ 0.00	$ 2,547.99		$ 2,547.99
Unapportioned Taxes:						
Holding Account	1,541,321.45	15,072,877.92	16,614,128.11	71.26		71.26
Secured	(24,163.87)	70,751,272.01	70,727,108.14	0.00		0.00
Unsecured	34,607.12	4,870,669.23	4,903,590.26	1,686.09		1,686.09
Delinquent Secured	(2,360.08)	2,931,263.32	1,725,476.82	1,203,426.42		1,203,426.42
Delinquent Unsecured	290,652.17	136,002.79	312,897.09	113,757.87		113,757.87
Supplemental Unsecured 78-79	44,768.05	0.00	0.00	44,768.05		44,768.05
Redemption	241,903.07	3,614,284.10	3,463,156.64	393,030.53		393,030.53
Livestock Tax	831.24	0.00	415.63	415.61		415.61
Racehorse Tax	0.00	7,311.46	7,120.12	191.34		191.34
Multi-Tax Payments	3,950.48	18,593,695.89	18,597,646.37	0.00		0.00
Supplemental (1)	0.00	303,556.39	312,358.58	(8,802.19)		(8,802.19)
Unapportioned Interest:						
Bank Accounts	1,175,707.12	4,640,748.69	4,601,401.45	1,215,054.36		1,215,054.36
Securities	1,027,175.18	2,904,059.51	3,133,312.34	797,922.35		797,922.35
Other Accounts Unapportioned:						
Trailer Registration Fees	(50,417.59)	470,876.36	119,623.96	300,834.81		300,834.81
Business Inventory Tax Relief	0.00	3,337,872.75	3,337,872.75	0.00		0.00
Homeowners' Exemption Tax Relief	0.00	3,837,213.70	3,837,213.70	0.00		0.00
Federal Housing Authority - In Lieu Tax	0.00	100,444.44	100,444.44	0.00		0.00
Blind Veterans' Exemption Tax	0.00	21,890.23	21,890.23	0.00		0.00
Highway Property Rentals	0.00	12,571.59	12,571.59	0.00		0.00
TOTAL	$4,286,513.63	$131,606,619.08	$131,828,228.22	$ 4,064,904.49		$ 4,064,904.49
CLEARING FUNDS						
Accounts Payable	$ 0.00	$ 74,739,807.92	$ 74,739,807.92	$ 0.00	$3,888,393.01	$3,888,393.01
Jury Fees	0.00	187,317.70	187,317.70	0.00	2,918.57	2,918.57
County Payroll	0.00	50,645,652.52	50,645,652.52	0.00	35,664.09	35,664.09
JTPA Payroll	0.00	1,916,189.52	1,916,193.29	(3.77)	2,901.28	2,897.51
Municipal Court	147,895.08	4,247,893.75	4,497,697.16	(101,908.33)		(101,908.33)
Collection Division	(10.06)	2,913,502.17	2,912,612.16	879.95		879.95
Welfare and Security - Sub-Payee	0.00	525,481.25	525,481.25	0.00	10,654.92	10,654.92
Welfare and Security - Aged	0.00	101,849.20	101,849.20	0.00	2,355.70	2,355.70
Welfare and Security - ATD	0.00	51,458.65	51,458.65	0.00	530.34	530.34
Welfare and Security - Child Support	2,318.11	42,093.90	41,447.51	2,964.50	28,251.86	31,216.36
Welfare and Security - Other	0.00	53,061,941.38	53,061,941.38	0.00	219,539.92	219,539.92
TOTAL	$ 150,203.13	$188,433,187.96	$188,681,458.74	$ (98,067.65)	$4,191,209.69	$4,093,142.04
TOTAL (2)	$4,436,716.76	$320,039,807.04	$320,509,686.96	$ 3,966,836.84	$4,191,209.69	$8,158,046.53

(1) New Fund established during fiscal year.
(2) To Auditor's Exhibit I.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT VII

NOTE 1: ACCOUNTS PAYABLE CLEARING

Cash is transferred from the following funds to Accounts Payable Clearing for payments by warrants:

County Operating and Special Revenue Funds with the exception of Jury Fees, Payrolls, and Welfare and Security Payments.

Internal Service Fund with the exception of payroll.

Enterprise Funds with the exception of payroll.

Trust Funds except for the Employees Retirement Fund.

Special Districts under the control of the Board of Supervisors plus Joint Powers Agreement Districts (except Health Systems Agency).

NOTE 2: OUTSTANDING WARRANTS

Accounts Payable Clearing--
Included are warrants, in the amount of $2,759,444.04, written in the period July 1, through July 19, 1984. In view of the large volume of claims and invoices for the fiscal year 1983-84 still outstanding on June 30, this is a practical, and cost effective, method of accruing these expenditures in the proper fiscal year.

NOTE 3: STATEMENT 1 ADJUSTMENTS

Suspense and Clearing Funds are considered Trust and Agency Fund Types. The amounts in Note 2 (above) have been recorded as receipts and disbursements in the County records. In Statement 1, these amounts have been eliminated, because they are considered payables in other funds.

TRUST FUNDS

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
EXPENDABLE TRUST FUNDS:						
Absent Heirs	$ 0.00	$ 16,195.25	$ 0.00	$ 16,195.25		$ 16,195.25
Anderson, Linda, Child Trust	104.12	2,597.86	2,376.30	325.68		325.68
Animal Control Trust	1,733.00	8,884.00	10,190.00	427.00		427.00
Building Inspection - Deposits (1)	0.00	115,802.00	43,813.00	71,989.00		71,989.00
Building Inspection - Recording Fees	22.00	33.00	21.00	34.00		34.00
Burbank-Paradise Hall Cleanup	250.00	1,375.00	1,315.00	310.00		310.00
County Children - AB2994	13,388.80	30,423.60	13,172.00	30,640.40		30,640.40
Collection Division Trust	681,449.96	1,807,827.35	1,367,273.67	1,122,003.64		1,122,003.64
Conciliation and Mediation Services	0.00	51,891.00	59,185.00	(7,294.00)		(7,294.00)
Coroner's Trust Fund (1)	0.00	705.48	743.21	(37.73)		(37.73)
County Clerk - In Lieu of Bond Deposit (1)	0.00	45,993.28	0.00	45,993.28		45,993.28
County Clerk Special Trust	137.50	15,412.50	10,050.00	5,500.00		5,500.00
County Clerk Superior Court	634,119.60	684,295.66	854,056.21	464,359.05		464,359.05
County Clerk Trust	39.25	670,828.95	673,352.90	(2,484.70)		(2,484.70)
County Recorder (2)	1,497.81	893,964.05	905,746.51	(10,284.65)		(10,284.65)
County School Print Shop Project	4,945.01	0.00	4,945.01	0.00		0.00
Courthouse Construction (1)	0.00	73,358.00	0.00	73,358.00		73,358.00
Criminal Justice Facility Construction	53,904.00	215,548.00	0.00	269,452.00		269,452.00
Crippled Children Service Donations	348.83	40.00	0.00	388.83		388.83
Domestic Violence Program	3,926.00	31,109.00	31,421.00	3,614.00		3,614.00
Drug Enforcement Trust	2,265.43	124.00	380.43	2,009.00		2,009.00
Employees' Deposit	528.95	20,774.92	20,728.93	574.94		574.94
Employees' Social Security	256,695.38	6,446,381.38	6,704,276.53	(1,199.77)		(1,199.77)
Family Support - Welfare Trust	125,625.36	2,924,041.16	2,971,900.82	77,765.70		77,765.70
Farm and Home Advisors Research	16,710.01	15,055.00	7,091.08	24,673.93		24,673.93
Fountain Trust	251.02	58.30	0.00	309.32		309.32
Gravel Excavation - Genstar	25.56	3,135.56	0.00	3,161.12		3,161.12
Gravel Excavation - Reed	45.29	4.03	0.00	49.32		49.32
Honor Farm Revolving Trust	706.66	71,621.59	70,376.53	1,951.72		1,951.72
Hospital Education Trust	1,100.33	590.00	0.00	1,690.33		1,690.33
Hospital Remodel - AB325	180,095.54	0.00	180,095.54	0.00		0.00
HUD Block Grant	0.00	9,762.90	9,762.90	0.00		0.00
Incorporated Cities:						
Hughson - Bond	1,299.08	39,654.73	40,953.81	0.00		0.00
Ceres - Bond	1,078.03	18,319.16	19,397.19	0.00		0.00
Patterson - Bond	(457.91)	127.62	(330.29)	0.00		0.00
Turlock - Bond	1,021.52	30,598.08	31,619.60	0.00		0.00
Ceres	19,630.39	740,179.15	752,951.64	6,857.90		6,857.90
Hughson	1,639.99	77,234.61	77,808.30	1,066.30		1,066.30
Modesto	207,748.66	6,260,574.41	6,399,014.12	69,308.95		69,308.95
Newman	5,377.21	198,884.11	203,076.02	1,185.30		1,185.30
Oakdale	17,298.64	726,215.02	735,810.66	7,703.00		7,703.00
Patterson	6,334.50	200,668.95	206,097.85	905.60		905.60
Riverbank	4,469.96	441,129.63	442,693.10	2,906.49		2,906.49
Turlock	38,860.12	1,360,245.40	1,385,648.95	13,456.57		13,456.57
Waterford	2,372.73	97,486.73	98,744.26	1,115.20		1,115.20

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
EXPENDABLE TRUST FUNDS:						
Jail Inmates Revolving Trust	$ 2,615.75	$ 107,219.39	$ 107,177.05	$ 2,658.09		$ 2,658.09
Jail Inmates Welfare Trust (3)	29,701.93	42,392.51	18,665.22	53,429.22		53,429.22
Library Book Sales Trust	7,256.38	6,464.97	8,341.00	5,380.35		5,380.35
Library Memorial	1,634.11	1,039.89	974.40	1,699.60		1,699.60
Library Users Trust	113.21	0.00	0.00	113.21		113.21
Local Transportation Trusts:						
State Transit Assistance	377,711.41	680,313.96	1,058,024.40	.97		.97
Rural Transit System	104,527.17	232,143.00	256,421.23	80,248.94		80,248.94
Other	159.41	368,770.25	45,000.00	323,929.66		323,929.66
Pedestrian and Bike	570,828.94	135,503.07	29,933.37	676,398.64		676,398.64
Ceres	31,861.57	218,651.02	215,368.00	35,144.59		35,144.59
Hughson	0.00	45,738.43	43,993.46	1,744.97		1,744.97
Modesto	1,258,994.19	1,849,815.94	765,309.00	2,343,501.13		2,343,501.13
Newman	57,946.50	50,159.52	103,867.00	4,239.02		4,239.02
Oakdale	0.00	132,465.49	130,988.28	1,477.21		1,477.21
Patterson	0.00	66,614.14	2,353.23	64,260.91		64,260.91
Riverbank	0.00	89,244.59	86,651.68	2,592.91		2,592.91
Stanislaus County	3,513,297.51	1,485,193.51	4,827,484.00	171,007.02		171,007.02
Turlock	0.00	427,053.19	423,277.23	3,775.96		3,775.96
Waterford	842.91	42,770.93	39,800.00	3,813.84		3,813.84
Marshal's Advance Fees	1,600.00	0.00	0.00	1,600.00		1,600.00
Miscellaneous Trust	114,773.28	1,537,944.33	1,369,388.48	283,329.13		283,329.13
MJC Parking Trust	0.00	4,679.00	4,630.00	49.00		49.00
Municipal Court Special	205,820.90	1,841,126.86	1,887,374.92	159,572.84		159,572.84
Public Assistance Administrative Trust:						
Federal - Foster Home Care	3,463.00	0.00	0.00	3,463.00		3,463.00
Federal - Child Support Enforcement	95,570.00	997,032.00	998,144.00	94,458.00		94,458.00
Federal - Family Reunification	80,500.00	28,000.00	0.00	108,500.00		108,500.00
Federal - Social Services	681,937.50	2,001,658.00	2,123,058.00	560,537.50		560,537.50
Federal - Staff Development	2,649.00	42,219.00	33,885.00	10,983.00		10,983.00
Federal - WIN	66,703.00	36,860.00	110,443.00	(6,880.00)		(6,880.00)
Federal - AFDC-FG/U	537,581.00	2,069,193.00	2,176,070.00	430,704.00		430,704.00
Federal - Non-Assistance Food Stamps	40,501.98	753,048.21	533,105.00	260,445.19		260,445.19
State - AFDC-FG/U	301,518.00	1,338,673.00	1,118,803.00	521,388.00		521,388.00
State - SSI/SSP--Home Support	60,961.50	222,677.00	211,037.00	72,601.50		72,601.50
State - Child Care	(14,485.72)	54,799.00	34,092.00	6,221.28		6,221.28
State - SSI/SSP--Home Care	2,023.00	13,901.00	10,968.00	4,956.00		4,956.00
State - WIN	3,510.00	(1,351.00)	385.00	1,774.00		1,774.00
State - Non-Assistance Food Stamps	3,999.50	400,950.95	237,795.00	167,155.45		167,155.45
State - Staff Development	(3,078.00)	19,508.00	16,943.00	(513.00)		(513.00)
State - Child Support	11,401.00	0.00	0.00	11,401.00		11,401.00
State - Medi-Cal	178,251.00	1,146,620.00	1,303,512.00	21,359.00		21,359.00
State - Family Reunification	(67,821.00)	258,135.00	321,895.00	(131,581.00)		(131,581.00)
State - Foster Home Care	82.00	0.00	0.00	82.00		82.00
State - Social Services	129,400.00	0.00	0.00	129,400.00		129,400.00

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
EXPENDABLE TRUST FUNDS:						
Parks and Recreation	$ 1,200.00	$ 6,220.00	$ 6,745.00	$ 675.00		$ 675.00
Parks Bond Act - OHV	(47,529.14)	564,926.78	517,397.64	0.00		0.00
Probation Department Trust	12,600.31	252,330.59	244,687.26	20,243.64		20,243.64
Public Guardian Revolving (1)(4)	0.00	617.95	507.20	110.75		110.75
Public Works Building Deposit	71,873.00	(64,379.00)	7,494.00	0.00		0.00
Public Works - Plans and Specifications	355.00	4,380.00	3,915.00	820.00		820.00
Public Works - Recording Fees	715.60	550.00	576.00	689.60		689.60
Recorder - Microfilm Project	61,922.32	59,728.00	47,599.97	74,050.35		74,050.35
Refund of Taxes	(11,364.48)	162,501.59	159,871.19	(8,734.08)		(8,734.08)
Repair and Demolition (5)	11,294.00	0.00	2,260.55	9,033.45		9,033.45
Revenue Sharing Trust	6,282,402.84	3,193,217.69	5,929,136.00	3,546,484.53		3,546,484.53
Road Trust	172,273.12	16,450.00	100,725.86	87,997.26		87,997.26
Sales Tax	1,628.50	37,580.95	35,771.35	3,438.10		3,438.10
Sheriff's False Alarm Deposit	60.00	240.00	120.00	180.00		180.00
Sheriff's Narcotics Revolving	25,000.00	0.00	0.00	25,000.00		25,000.00
Stanislaus County Arts Commission	990.00	18,854.14	14,617.01	5,227.13		5,227.13
State Redemption Fees	1,500.00	9,121.50	10,621.50	0.00		0.00
State Trust Clearing	5,857.51	1,299,272.91	1,164,330.92	140,799.50		140,799.50
Strong Motion Instrumentation	439.68	2,036.66	1,772.27	704.07		704.07
Tax Collector - Duplicate Payments	12.74	279.58	0.00	292.32		292.32
Tax Collector Recording Fees	49.93	2,189.84	1,831.00	408.77		408.77
Tax Deeded Land Rental	0.00	7,432.75	0.00	7,432.75		7,432.75
Tax Deeded Land Sales	8,424.10	0.00	8,424.10	0.00		0.00
Tax Deposit - In Lieu of Bond (1)	0.00	438.20	0.00	438.20		438.20
Travel Revolving Trust (6)	2,965.00	59,720.00	59,201.00	3,484.00		3,484.00
Tuolumne Park Fund - Re/Modesto Cablecom	19,096.50	0.00	0.00	19,096.50		19,096.50
Vehicle Code Fines - ATP Trust	23,280.03	93,157.00	116,437.03	0.00		0.00
W & S Aid Trust - Federal--AFDC	516,982.99	25,226,229.38	25,134,834.70	608,377.67		608,377.67
W & S Aid Trust - State--AFDC	385,962.75	23,808,427.02	23,734,470.87	459,918.90		459,918.90
Welfare - Peter Hanu Trust	1,345.57	860.48	1,218.11	987.94		987.94
Welfare - Revolving Trust	53,407.71	523,771.12	534,772.47	42,406.36		42,406.36
Welfare - Substitute Payee	21,505.90	528,509.43	525,476.25	24,539.08		24,539.08
TOTAL EXPENDABLE TRUST FUNDS	$18,305,191.74	$ 98,911,042.13	$103,355,729.98	$13,860,503.89		$13,860,503.89
NONEXPENDABLE TRUST FUNDS						
Jail Commissary Operations (7)	$ 303.67	$ 37,866.84	$ 39,107.32	$ (936.81)		$ (936.81)
Law Library (8)	87,946.62	79,741.54	90,672.29	77,015.87		77,015.87
TOTAL NONEXPENDABLE TRUST FUNDS	$ 88,250.29	$ 117,608.38	$ 129,779.61	$ 76,079.06		$ 76,079.06

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
PENSION TRUST FUNDS:						
Employees Retirement (9)	$ 1,566,404.14	$ 22,722,934.32	$ 22,477,066.44	$ 1,812,272.02	$21,107.23	$ 1,833,379.25
TOTAL PENSION TRUSTS	$ 1,566,404.14	$ 22,722,934.32	$ 22,477,066.44	$ 1,812,272.02	$21,107.23	$ 1,833,379.25
GRAND TOTAL ALL TRUST FUNDS	$19,959,846.17	$121,751,584.83	$125,962,576.03	$15,748,854.97	$21,107.23	$15,769,962.20

(1) New Fund established during fiscal year.
(2) Included in County Recorder Trust disbursements is $12,500.00 for payment of deposit refunds to title companies.
(3) Jail Inmates Welfare Trust. Refer to Statistical Section - Exhibit I.
(4) Included in Public Guardian Trust receipts of $500.00 representing a County advance.
(5) Included in Repair and Demolition Trust receipts is an accrual of taxes less a payable for a lien release fee.
(6) Included in Travel Revolving Trust receipts is an additional $5,000.00 County advance.
(7) Refer to Schedules D - G. Note adjustments to cash receipts/disbursements affected by accruals.
(8) Refer to Schedules H - L. Note adjustments to cash receipts/disbursements affected by accruals.
(9) Refer to Schedules A - C. Note adjustments to cash receipts/disbursements affected by accruals.

EMPLOYEES' RETIREMENT TRUST FUND
COMPARATIVE BALANCE SHEET (2)
JUNE 30, 1984 AND 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE A

	June 30, 1984	June 30, 1983
ASSETS:		
Cash in Treasury	$ 1,812,272.02	$ 1,566,404.14
Receivables:		
Accounts	890,139.41	297,216.91
Note	1,378.59	1,578.59
Accrued Dividends	155,414.65	129,052.57
Accrued Bond Interest	2,019,461.30	1,752,947.47
Total Receivables	$ 3,066,393.95	2,180,795.54
Investments:		
Bonds (Face Value)	80,582,489.50	71,204,000.00
Net Discount on Bonds	(6,202,514.07)	(4,678,313.60)
Stocks (Cost)	26,085,539.39	22,838,322.05
Total Investments	100,465,514.82	89,364,008.45
TOTAL ASSETS	$105,344,180.79*	$93,111,208.13
LIABILITIES AND RESERVES:		
Accounts Payable	$ 497,137.85	$ 467,762.80
Employee Reserves	23,195,724.44	20,603,045.11
Annuitant Reserves	7,769,155.16	7,227,222.93
Employer Reserves:		
Pension Reserves	46,551,232.31	54,016,329.76
Less Actuarial Deficiency (1)	7,443,000.00	16,259,000.00
Sub Total	39,108,232.31	37,757,329.76
Other Employer Reserves	24,798,186.85	18,680,085.02
Total Employer Reserves	63,906,419.16	56,437,414.78
Other Reserves:		
Survivor Death Benefit	2,042,827.74	1,940,880.63
Undistributed Earnings	7,932,916.44	6,434,881.88
Total Other Reserves	9,975,744.18	8,375,762.51
TOTAL LIABILITIES AND RESERVES	$105,344,180.79*	$93,111,208.13

(1) The actuarial deficiency represents the unfunded portion of the employer reserves as determined by the pension fund actuaries on July 1, 1982. The employer contribution rate, which is determined annually by the actuaries will amortize the deficiency over thirty years (beginning July 1, 1974) in accordance with Section 31453.5 of the California Government Code.

(2) Refer to the Statistical Section for the calendar year balance sheet of the Employees' Retirement Association.

* To Auditor's Exhibit I.

EMPLOYEES' RETIREMENT TRUST FUND
STATEMENT OF NET ADDITIONS TO RESERVE
FISCAL YEAR 1983-84

AUDITOR'S EXHIBIT VIII
SCHEDULE B

REVENUE			
Employee Contributions		$2,638,232.57	
Employer Contributions		7,342,640.65	
Investment Income:			
Interest on Cash Balance	$ 106,919.14		
Bond Interest - Net	7,069,979.25		
Loss on Sale of Bonds	(653,843.90)		
Gain on Sale of Common Stock	952,628.21		
Dividends	1,507,601.14		
Amortization of Bond Premium/Discount	258,810.54		
Other	3,914.19		
		9,246,008.57	
TOTAL			$19,226,881.79
EXPENDITURES			
Benefit Expense:			
Retirements - Service and Disability	$4,586,833.98		
Health Insurance	364,581.35		
Withdrawals	700,594.15		
Cost of Living (Special $198,852.94)	1,145,191.01		
Death Benefits	90,932.69		
		6,888,133.18	
Securities Management Fees		131,841.00	
Audit Fees		3,250.00	
Miscellaneous		60.00	
TOTAL			7,023,284.18
NET ADDITIONS TO RESERVE			$12,203,597.61
DISBURSED AS FOLLOWS: (1)			
Employee Reserve			$ 2,592,679.33
Annuitant Reserves			541,932.23
Employer Reserves			7,469,004.38
Other Reserves			1,599,981.67
TOTAL			$12,203,597.61

(1) Reflects monthly transfer within the reserves.

EMPLOYEES' RETIREMENT TRUST FUND
RECONCILIATION OF CASH IN TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE C

Cash in the Treasury, July 1, 1983				$1,566,404.14
Receipts:				
Revenue		$23,816,982.14		
Prior Year Accounts Receivable		297,216.91		
Current Year Accounts Receivable		(863,118.34)		
Prior Year Note Receivable		1,578.59		
Current Year Note Receivable		(1,378.59)		
Accrued Bond Interest Receivable - Net		(288,849.28)		
Accrued Dividends Receivable - Net		(26,362.08)		
Amortization of Bond Premium/Discount		(258,788.47)		
Not Reflected in Operations:				
J4527 - Adjustment of Bond Interest	$ 339.06			
J4531 - Adjustment of Bond Income	22,978.93			
J116-117 - Adjustment of Interest Receivable	22,335.45			
		45,653.44		
			$22,722,934.32	
Disbursements:				
Expenditures		$22,499,863.00		
Prior Year Accounts Payable		467,762.80		
Current Year Accounts Payable		(497,137.85)		
Not Reflected in Operation:				
J4527 - Reversal of an Accounts Payable		6,578.49		
			22,477,066.44	
Net Cash Increase (Decrease)				245,867.88
Cash in Treasury, June 30, 1984				$1,812,272.02*

* To Auditor's Exhibit VIII, Schedule A.

JAIL COMMISSARY TRUST FUND
BALANCE SHEET
JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE D

ASSETS		
Cash (Overdraft) (1)		$ (936.81)
Inventory		13,743.09
Equipment--At Cost (2)	$ 1,487.18	
Less: Accumulated Depreciation (2)	1,125.61	
		361.57
TOTAL ASSETS		$13,167.85*
EQUITY		
Retained Earnings, July 1, 1983	$ 5,263.87	
Add: Net Income (3)	36,011.30	
Less: Deposit to Inmate Welfare Fund (4)	28,107.32	
Retained Earnings, June 30, 1984 (5)		13,167.85
TOTAL EQUITY		$13,167.85*

* To Auditor's Exhibit I.
(1) From Auditor's Exhibit VIII, Schedule F.
(2) From Auditor's Exhibit VIII, Schedule G.
(3) From Auditor's Exhibit VIII, Schedule E.
(4) To Statistical Section, Inmate Welfare Fund, Exhibit I.
(5) Does not reflect a $873.41 Reserve for Encumbrance.

JAIL COMMISSARY TRUST FUND
COMPARATIVE INCOME STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 1984 & 1983

AUDITOR'S EXHIBIT VIII
SCHEDULE E

	Year 7/1/83 to 6/30/84	Year 7/1/82 to 6/30/83
SALES		
Jail	$ 95,977.05	$ 93,181.70
Honor Farm	70,487.20	85,186.20
Women's Facility	33,688.34	34,770.33
Work Furlough	24,302.15	0.00
Cigarette Machine	11,198.30	8,703.20
Total Sales	235,653.04	221,841.43
Less Sales Tax	9,351.86	9,113.99
Net Sales	226,301.18	212,727.44
COST OF GOODS SOLD		
Beginning Inventory	15,358.79	9,307.11
Purchases	164,714.33	166,123.92
Goods Available for Sale	180,073.12	175,431.03
Ending Inventory	(13,743.09)	(15,358.79)
Cost of Goods Sold	166,330.03	160,072.24
GROSS PROFIT FROM SALES	59,971.15	52,655.20
EXPENSES		
Storekeeper Salary	19,504.00	18,888.00
Storekeeper Fringe Benefits	5,949.51	6,277.68
Relief Salary	955.20	0.00
Purchasing Services	1,069.08	4,302.78
Building Maintenance	255.87	336.03
Auditor's Services	276.87	857.21
Insurance	15.04	17.64
Treasurer's Service	7.13	5.57
Supplies	483.49	174.00
Automobile	306.26	514.80
Utilities	455.76	489.62
Depreciation (1)	239.84	239.84
Equipment Maintenance	79.78	295.28
Total Expenses	29,597.83	32,398.45
INCOME FROM OPERATIONS	30,373.32	20,256.75
OTHER INCOME		
Washer and Dryer	2,706.00	2,556.50
MTC Discounts Allowed	2,931.98	2,572.68
	5,637.98	5,129.18
NET INCOME	$ 36,011.30*	$ 25,385.93

* To Auditor's Exhibit VIII, Schedule D.
(1) From Auditor's Exhibit VIII, Schedule G.

JAIL COMMISSARY TRUST FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE F

CASH BALANCE - July 1, 1983			$ 303.67
CASH RECEIPTS			
Total Sales	$235,653.04		
Washer and Dryer Income	2,706.00		
Total		$238,359.04	
CASH DISBURSEMENTS			
Purchases - Net of Discounts Allowed $2,931.98	161,782.35		
Operating Expenses - Net of Depreciation $239.84	29,357.99		
Deposits to Inmate Welfare Fund (1)	28,107.32		
Sales Tax	9,351.86		
Decrease in Accounts Payable	11,000.00		
Total		239,599.52	
Decrease in Cash			1,240.48
CASH BALANCE (OVERDRAFT) - June 30, 1984			$ (936.81)*

* To Auditor's Exhibit VIII, Schedule D.
(1) To Statistical Section, Inmate Welfare Fund, Exhibit I.

JAIL COMMISSARY TRUST FUND
EQUIPMENT ANALYSIS
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE G

	Equipment	Accumulated Depreciation
BALANCE - July 1, 1983	$ 1,487.18	$ 885.77
Acquisitions		
Purchases	0.00	
Total	0.00	
Current Year Depreciation		239.84**
BALANCE - June 30, 1984	$ 1,487.18*	$ 1,125.61*

*Refer to Auditor's Exhibit VIII, Schedule D.
**Refer to Auditor's Exhibit VIII, Schedule E.

LAW LIBRARY TRUST FUND
BALANCE SHEET
JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE H

ASSETS			
Cash in Treasury (1)		$ 77,015.87	
Imprest Cash		55.00	
			$ 77,070.87
Law Book Library (2)	$584,473.84		
Less: Accumulated Depreciation (2)	105,897.55		
		478,576.29	
Furniture and Equipment (2)	2,207.04		
Less: Accumulated Depreciation (2)	1,208.45		
		998.59	
			479,574.88
TOTAL ASSETS			$556,645.75*
LIABILITIES			
Accounts Payable			$ 0.00
FUND EQUITY			
Fund Balance, July 1, 1983		$579,416.71	
Add: Net Loss (3)		(22,770.96)	
Fund Balance, June 30, 1984 (4)			556,645.75
TOTAL LIABILITIES AND FUND EQUITY			$556,645.75*

* To Auditor's Exhibit I.
(1) From Auditor's Exhibit VIII, Schedule J.
(2) From Auditor's Exhibit VIII, Schedule K.
(3) From Auditor's Exhibit VIII, Schedule I.
(4) Does not reflect a $186.00 Reserve for Encumbrance.

LAW LIBRARY TRUST FUND
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE I

INCOME		
Filing Fees:		
Municipal Court Fee	$38,508.00	
Clerk's Fee	34,040.00	
		$ 72,548.00
Interest Earned		7,193.54
TOTAL		$ 79,741.54
EXPENSE		
Salaries and Benefits	$19,795.09	
Communications	674.25	
Janitorial Services	8,006.90	
Insurance	215.76	
Building Maintenance	4,632.00	
Grounds Maintenance	1,087.38	
Office Supplies and Equipment Maintenance	526.86	
Books, Subscriptions, and Supplements	32,082.01	
Book Rebinding and Supplies	195.57	
Administrative Services	981.37	
Utilities	4,513.65	
Depreciation (1)	29,801.66	
TOTAL		102,512.50
NET INCOME (LOSS) (2)		$(22,770.96)

(1) Components of Depreciation Expense:

Law Book Library	$29,666.45
Furniture and Equipment	135.21
Total	$29,801.66

(2) To Auditor's Exhibit VIII, Schedule H.

LAW LIBRARY TRUST FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE J

CASH IN TREASURY - July 1, 1983			$87,946.62
CASH RECEIPTS			
Filing Fees	$72,548.00		
Interest Earned	7,193.54		
		$79,741.54	
CASH DISBURSEMENTS			
Operating Expenses (Net of Depreciation $29,801.66)	72,710.84		
Purchase of Law Books - Capitalized	17,961.45		
		90,672.29	
Decrease in Cash			(10,930.75)
CASH IN TREASURY - June 30, 1984			$77,015.87*

*To Auditor's Exhibit VIII, Schedule H.

LAW LIBRARY TRUST FUND
ANALYSIS OF FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT VIII
SCHEDULE K

Categories	Estimated Life	Balances-July 1, 1983 Fixed Assets	Balances-July 1, 1983 Accumulated Depreciation	Current Year Additions Fixed Assets Acquired	Current Year Additions Depreciation Expense	Balances-June 30, 1984 Fixed Assets	Balances-June 30, 1984 Accumulated Depreciation
National Reporters and Statutes	40 Years	$350,408.30	$25,200.99	$10,642.62	$ 9,026.29	$361,050.92	$ 34,227.28
General Treatises	10 Years	163,768.62	43,206.52	5,634.99	16,940.36	169,403.61	60,146.88
Donated General Treatises	10 Years	8,560.00	856.00		856.00	8,560.00	1,712.00
Periodicals	20 Years	27,505.26	3,648.56	392.70	1,294.91	27,897.96	5,043.47
Donated Periodicals	20 Years	437.00	43.45		21.85	437.00	65.30
California Education of the Bar	12 Years	15,833.21	3,275.58	1,291.14	1,427.04	17,124.35	4,702.62
Total Law Book Library		566,512.39	76,231.10	17,961.45	29,666.45	584,473.84*	105,897.55*
Furniture and Equipment	10-15 Years	2,207.04	1,073.24		135.21	2,207.04*	1,208.45*
TOTALS		$568,719.43	$77,304.34	$17,961.45**	$29,801.66***	$586,680.88	$107,106.00

*To Auditor's Exhibit VIII, Schedule H.
**To Auditor's Exhibit VIII, Schedule J.
***To Auditor's Exhibit VIII, Schedule I.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT VIII

NOTE 1: DEFINITION OF TRUST FUNDS

Expendable Trust--principal (resources) may be expended. Non-Expendable Trust--only income earned on principal may be expended.

NOTE 2: JAIL COMMISSARY

After providing for working capital needs, the jail commissary profits are transferred to the Inmate Welfare Fund. In the fiscal year 1983/84, the County's ledgers did not reflect the equipment and accumulated depreciation. J1029 posted the necessary entries in the 1984/85 accounting ledgers.

NOTE 3: STATEMENT 1 ADJUSTMENT--WARRANTS ISSUED AFTER JUNE 30, 1984

Warrants disbursed subsequent to June 30, 1984 and recorded as June 1984 transactions, in the amount of $355,364.44 for Expendable Trusts, $6,321.95 for the Law Library, and $2,461.26 for Jail Commissary.

SPECIAL DISTRICT FUNDS

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IX

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
GOVERNED BY BOARD OF SUPERVISORS							
ALLEY IMPROVEMENT ASSESSMENT DISTRICTS							
Coffee Village/Block 12559 (1)	$ 0.00	$ 3,826.56	$ 3,770.35		$ 56.21		$ 56.21
Sylvan Village/Block 12623	0.00	873.04	873.04		0.00		0.00
Lincoln Estates/Sidewalks	14.00	0.00	14.00		0.00		0.00
Edgewood Estates/Street Lights	212.96	0.00	212.96		0.00		0.00
Hawthorne Street Improvements	0.00	879.88	879.88		0.00		0.00
River Road-Grayson Street Improvement	273.18	9,279.64	9,275.19		277.63		277.63
El Dorado Street Improvement	0.00	731.06	731.06		0.00		0.00
10th Street, Keyes	0.00	598.67	598.67		0.00		0.00
10th Street/Anna Street, Keyes (1)	0.00	9,673.78	9,673.78		0.00		0.00
1014 Carpenter Road	15.00	0.00	15.00		0.00		0.00
3400 Oakdale Road (1)	0.00	0.00	0.00		0.00		0.00
COUNTY SERVICE AREA NO. 1	7,114.14	1,384.09	0.00		8,498.23		8,498.23
LIGHTING DISTRICTS							
Airport Neighborhood	5,358.62	9,425.14	6,342.50		8,441.26		8,441.26
Almond Wood Estates	(212.05)	317.50	404.19		(298.74)		(298.74)
Country Club Estates	442.58	857.14	606.46		693.26		693.26
Crows Landing	667.97	4,013.91	2,888.50		1,793.38		1,793.38
Deo Gloria Estates	(242.83)	2,149.21	1,229.12		677.26		677.26
Denair	(86.73)	9,867.99	6,796.20		2,985.06		2,985.06
Empire	4,200.54	12,079.86	10,205.29		6,075.11		6,075.11
Fairview Tract	1,859.75	3,067.75	2,728.68		2,198.82		2,198.82
Hartman-Highlands	92.93	504.09	201.31		395.71		395.71
Hillcrest Estates-Del Rio North	270.49	1,660.21	1,024.81		905.89		905.89
Kingsbury Park	754.75	1,650.37	1,603.82		801.30		801.30
Mancini Park Homes	(118.23)	907.51	689.40		99.88		99.88
Monterey Park	210.28	921.47	718.34		413.41		413.41
Olympic Tract	1,987.33	3,629.27	3,330.83		2,285.77		2,285.77
Reich Tract	180.42	482.58	13.01		649.99		649.99
Richland Tract	511.09	2,344.15	1,956.46		898.78		898.78
Salida	4,231.21	8,204.19	8,158.95		4,276.45		4,276.45
Sherwood Forest Number 1	424.70	1,947.95	1,253.06		1,119.59		1,119.59
Sherwood Forest Number 2	564.13	186.14	255.57		494.70		494.70
Sunset Oaks	1,341.56	8,543.88	5,446.20		4,439.24		4,439.24
Sylvan Village Number 2	1,199.59	905.78	922.58		1,182.79		1,182.79
Tempo Park	3,762.09	1,841.30	1,692.20		3,911.19		3,911.19
SPECIAL DISTRICT AUGMENTATION	12,738.35	728,713.20	700,000.00		41,451.55		41,451.55

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IX
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
STORM, WATER AND DRAINAGE MAINT. DISTS.							
Storm Drain Number 1	$ 1,855.75	$ 661.80	$ 0.00		$ 2,517.55		$ 2,517.55
Storm Drain Number 2	1,294.54	114.56	0.00		1,409.10		1,409.10
Storm Drain Number 3	414.66	36.73	0.00		451.39		451.39
Storm Drain Number 6	15,758.81	2,938.23	0.00		18,697.04		18,697.04
Storm Drain Number 8	2,430.74	6,336.86	1,423.50		7,344.10		7,344.10
Storm Drain Number 9	973.81	86.11	0.00		1,059.92		1,059.92
Storm Drain Number 10	2,989.58	505.83	0.00		3,495.41		3,495.41
Sherwood Forest Drainage	18,155.44	2,624.62	0.00		20,780.06		20,780.06
Beard Industrial Storm Drainage - Bond	(7,657.45)	56,061.76	43,724.41		4,679.90		4,679.90
TOTAL	$ 83,983.70	$ 900,833.81**	$ 829,659.32		$ 155,158.19		$ 155,158.19
GOVERNED BY LOCAL BOARDS							
CEMETERY DISTRICTS							
Hills Ferry Cemetery - General	$ 34,066.96	$ 119,784.56	$ 131,343.10		$ 22,508.42	$ 8,397.84	$ 30,906.26
Hills Ferry Cemetery - Pre-Need	1,582.23	139.93	0.00		1,722.16		1,722.16
Knights Ferry Cemetery - General	27,398.58	3,708.94	394.08		30,713.44		30,713.44
Patterson Cemetery - General	83,234.50	75,152.64	66,289.66		92,097.48	3,683.90	95,781.38
Patterson Cemetery - Endowment-Principal	34,324.10	2,950.00	0.00		37,274.10		37,274.10
Patterson Cemetery - Endowment-Interest	15,374.43	4,481.47	0.00		19,855.90		19,855.90
COMMUNITY SERVICES DISTRICTS							
Denair Community Services - Clearing	662.71	20,942.81	21,538.52		67.00		67.00
Denair Community Services - Bond	4,121.21	7,687.36	7,512.50		4,296.07		4,296.07
Grayson Community Services - General	9,729.53	14,898.70	12,453.14		12,175.09	300.00	12,475.09
Grayson Community Serv.-Assessment Bond	1,805.65	8,273.86	7,875.00		2,204.51		2,204.51
Highway Village Comm. Serv. - General	3,675.64	20,466.56	20,705.11		3,437.09	257.00	3,694.09
Keyes Community Services:							
Community Center	3,813.26	7,571.20	8,627.07		2,757.39	366.66	3,124.05
Water Revenue	0.00	67,640.11	67,640.11		0.00		0.00
1971 Water Revenue Bond Service	7,296.09	14,942.10	14,545.00		7,693.19		7,693.19
1971 Water Revenue Bond Reserve	29,867.48	132.52	0.00		30,000.00		30,000.00
Water System General Hookups	54,066.93	51,699.88	78,746.49		27,020.32	2,573.92	29,594.24
Water System Surplus Revenue	11,163.71	60,816.99	20,000.00		51,980.70		51,980.70
1964 Sewer Revenue	(.01)	91,588.11	91,588.10		0.00		0.00
1964 Sewer Gen. Payment & Hookup Charge	5,440.52	168,878.39	160,814.35		13,504.56	6,546.32	20,050.88
1964 Gen. Obligation Sewer B&I Sinking	22,647.55	5,186.35	4,522.50		23,311.40		23,311.40
1964 Sewer Revenue Bond Redemption	3,801.70	7,042.16	6,102.50		4,741.36		4,741.36
1964 Sewer Revenue Bond Reserve	14,000.00	0.00	0.00		14,000.00		14,000.00
1964 Sewer Surplus Revenue	19,469.46	966.04	15,000.00		5,435.50		5,435.50
Dept. of Water Resources - Debt Serv.	3,750.00	7,356.00	7,205.47		3,900.53		3,900.53

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IX
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
COMMUNITY SERVICES DISTRICTS--Continued							
Keyes Community Services:							
Dept. of Water Resources-Debt Reserve	$ 713.58	$ 754.02	$ 0.00		$ 1,467.60		$ 1,467.60
Clean Water Grant	23,520.00	14,627.66	36,381.25		1,766.41		1,766.41
Knights Ferry Community Services:							
1972 Water Revenue Bond Service	2,703.00	0.00	0.00		2,703.00		2,703.00
1972 Water Revenue Bond Reserve	540.00	0.00	0.00		540.00		540.00
General	6,389.51	17,324.51	14,669.67		9,044.35	$ 2.54	9,046.89
Waterford Community Services:							
General	174,967.13	53,992.69	74,483.97		154,475.85	777.00	155,252.85
Bond	47,014.16	3,950.84	8,725.00		42,240.00		42,240.00
Sewer Capital Outlay	76,799.58	40,825.00	0.00		117,624.58		117,624.58
Westley Community Services:							
General	9,434.08	8,274.50	3,534.97		14,173.61		14,173.61
Assessment Bond	2,285.09	1,266.70	1,387.00		2,164.79		2,164.79
FIRE DISTRICTS							
Burbank-Paradise	35,056.14	74,145.69	54,910.11		54,291.72	3,635.35	57,927.07
Ceres	90,041.65	33,264.30	22,879.92		100,426.03	340.00	100,766.03
Denair	69,645.53	59,080.77	33,748.04		94,978.26	2,209.53	97,187.79
Empire	301,670.78	1,004,810.87	879,636.15		426,845.50	28,906.24	455,751.74
Hughson	28,546.49	107,605.17	90,168.43	$ (4,000.00)	41,983.23	2,689.08	44,672.31
Industrial	37,096.74	172,095.21	159,289.64		49,902.31	53,957.63	103,859.94
Keyes	28,637.94	50,536.97	47,183.26		31,991.65	1,300.45	33,292.10
McHenry-Dry Creek	54,132.70	31,090.72	14,201.74		71,021.68		71,021.68
Montpellier	72,886.35	25,360.11	13,176.62		85,069.84	1,800.00	86,869.84
Mountain View	23,487.60	39,592.55	29,171.70		33,908.45	991.96	34,900.41
Oakdale	15,732.14	235,934.92	247,851.81		3,815.25	17,999.16	21,814.41
Riverbank	63,396.57	338,500.25	355,068.52		46,828.30	28,817.84	75,646.14
Salida	151,972.12	145,031.21	158,383.87	(10,337.39)	128,282.07	270.00	128,552.07
Turlock	22,051.76	161,546.10	111,850.09		71,747.77	1,750.27	73,498.04
Valley Home	50,402.81	29,177.95	16,907.50		62,673.26	106.00	62,779.26
Waterford-Hickman	42,116.01	72,046.37	98,214.34		15,948.04	14,035.19	29,983.23
Westport	34,728.09	71,615.64	77,583.25		28,760.48	25,394.73	54,155.21
West Stanislaus	16,367.55	145,644.25	151,172.96		10,838.84	30,687.80	41,526.64
Woodland Avenue	87,413.97	105,845.44	62,866.05		130,393.36	330.60	130,723.96
HOSPITAL DISTRICTS							
Oak Valley Hospital - Bond	0.00	3,294.15	3,294.15		0.00		0.00
Patterson Hospital - General	7,310.07	87,385.10	89,918.61		4,776.56		4,776.56
Patterson Hospital - Bond	31,219.17	34,932.86	29,568.75		36,583.28		36,583.28
West Side Comm. Hospital - General	548.84	54,735.50	41,837.58		13,446.76		13,446.76

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IX
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
IRRIGATION DISTRICTS							
Central Irrigation District	$ 622.02	$ 20,302.21	$ 20,924.23		$ 0.00		$ 0.00
Oakdale Irrigation District	11,675.76	346,575.74	358,251.50		0.00		0.00
Turlock Irrigation District	8,621.42	276,885.25	285,506.75		(.08)		(.08)
West Stanislaus Irrigation District	3,475.15	114,360.73	117,901.72		(65.84)		(65.84)
JOINT POWERS AGREEMENT							
Stanislaus Area Association of Government	156,683.38	262,559.83	307,556.36		111,686.85		111,686.85
Health Systems Agency	(1,242.48)	387,923.54	377,859.83		8,821.23	$ 11,766.66	20,587.89
Emergency Medical Service Agency	417.74	546,913.13	525,566.94		21,763.93	21,478.87	43,242.80
Stanislaus Drug Enforcement Agency	119,211.12	569,645.71	532,329.31	$(15,005.00)	141,522.52		141,522.52
MOSQUITO ABATEMENT DISTRICTS							
East Side	461,336.78	588,648.75	503,362.76		546,622.77	17,723.03	564,345.80
Turlock	202,081.64	768,153.12	651,100.60		319,134.16	27,916.97	347,051.13
RECLAMATION DISTRICTS							
Number 2063	8,690.68	27,658.13	25,208.10		11,140.71	884.80	12,025.51
Number 2091	4,439.00	6,463.91	5,560.15		5,342.76	873.16	6,215.92
RESOURCE CONSERVATION DISTRICTS							
Ballico Soil	23.40	850.33	873.73		0.00		0.00
West Stanislaus	3,137.20	4,582.87	3,945.70		3,774.37	212.84	3,987.21
Lower San Joaquin Levee	510.49	1,288.54	1,799.03		0.00		0.00
Salida	11.02	.77	0.00		11.79		11.79
S. T. and J.	2,097.01	185.47	0.00		2,282.48		2,282.48
SANITATION DISTRICTS							
Empire - General	9,932.51	40,647.87	46,433.73		4,146.65	1,774.63	5,921.28
Empire - Bond	18.19	0.00	0.00		18.19		18.19
Salida - General	73,345.10	66,995.12	59,345.60		80,994.62	779.94	81,774.56
Salida - Bond	14,161.95	5,899.08	9,875.00		10,186.03		10,186.03
Salida - Construction	114,121.68	55,656.10	0.00		169,777.78		169,777.78

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IX
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
STORM, WATER AND DRAINAGE MAINTENANCE DISTRICTS							
Newman Drainage	$ 110,143.13	$ 64,258.01	$ 62,370.01		$ 112,031.13		$ 112,031.13
Newman Drainage - Construction	24,650.91	2,180.90	0.00		26,831.81		26,831.81
Newman Drainage - Bond	0.00	16,882.80	16,882.80		0.00		0.00
TOTAL	$3,328,284.18	$ 162,112.61	$7,583,621.50	$(29,342.39)	$3,877,432.90	$321,537.91	$4,198,970.81
GRAND TOTAL (2)	$3,412,267.88	$9,062,946.42	$8,413,280.82	$(29,342.39)*	$4,032,591.09	$321,537.91	$4,354,129.00

* See Auditor's Exhibit IX, Schedule F.
** See Auditor's Exhibit IX, Schedule D.
(1) New Fund established during the year.
(2) To Auditor's Exhibit I.

SPECIAL DISTRICTS
GOVERNED BY BOARD OF SUPERVISORS
STATEMENT OF REVENUE
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IX
SCHEDULE D

District Source	Alley Improvement Assessment Districts	County Service Area No. 1	Lighting Districts	Special District Augmentation	Storm, Water & Drainage Maintenance Districts	Total Revenue
Property Taxes - Current Secured		$ 549.37	$21,824.18	$536,153.52	$ 3,119.61	$561,646.68
Property Taxes - Current Unsecured		36.46	1,448.10	35,575.71	206.99	37,267.26
Property Taxes - Prior Years		27.15	1,106.91	25,917.98	147.96	27,200.00
Other Apportionments						
Interest	$ 171.80	641.79	1,999.44	8,317.67	4,132.40	15,263.10
Business Inventory Tax Relief		83.03	3,442.07	78,087.15	439.86	82,052.11
Homeowner's Property Tax Relief		30.54	1,212.97	29,799.72	173.40	31,216.63
Assessments	25,490.83				56,061.76	81,552.59
Special Assessment - Voter Approved			42,906.64			42,906.64
Property Taxes - Delinquent Secured		12.48	517.56	11,742.10	66.15	12,338.29
Property Taxes - Delinquent Unsecured		2.27	95.04	2,172.76	12.98	2,283.05
Tax Deeded Land Sale Apportionment		.01	.55	12.59	.08	13.23
Disable Veterans Exemption Subvention		.18	7.54	170.22	.98	178.92
FHA In-Lieu Tax Apportionment		.81	32.99	763.78	4.33	801.91
Other Revenue	200.00		913.40		5,000.00*	6,113.40
TOTAL	$25,862.63	$1,384.09	$75,507.39	$728,713.20	$69,366.50	$900,833.81**

*Transfer from Fire Safety Department to Storm Drain No. 8 for Emergency Repairs.
**To Auditor's Exhibit IX - Receipts.

SPECIAL DISTRICTS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT IX
SCHEDULE F

	Balance June 30, 1984	Balance June 30, 1983	Cash Increase (Decrease)	
Hughson Fire District				
Principal Payment on Loan During Year			$ (4,000.00)	
Salida Fire District				
Bank Loan	$47,047.50	$ 57,384.89	(10,337.39)	
Stanislaus Drug Enforcement Agency				
Accounts Receivable	4,409.25	(10,595.75)	(15,005.00)	
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$(29,342.39)*

*To Auditor's Exhibit IX.

SPECIAL DISTRICTS
LOANS PAYABLE TO STANISLAUS COUNTY
JUNE 30, 1984

AUDITOR'S EXHIBIT IX
SCHEDULE G

	Balance June 30, 1983	Additions 1983-84	Reductions 1983-84	Balance June 30, 1984
Hughson Fire District	$ 20,000.00	$	$ 4,000.00	$16,000.00
Turlock Fire District	35,000.00			35,000.00
Alley Improvement Districts:				
Sylvan Village/Block 12623	776.68		776.68	0.00
Hawthorne Street Improvements	815.78		815.78	0.00
River Road - Grayson--Street Improvements	32,178.13		6,734.58	25,443.55
El Dorado Street Improvements	641.65		641.65	0.00
10th Street, Keyes--Dora to Lucinda	2,876.00		445.08	2,430.92
Coffee Village Block 12559	8,000.00		3,600.00	4,400.00
3400 Oakdale Road	0.00	5,091.24		5,091.24
10th Street, Keyes--Anna Avenue	0.00	17,086.01	9,467.28	7,618.73
TOTAL	$100,288.24	$22,177.25	$26,481.05	$95,984.44*

*To Auditor's Exhibit II, Schedule G.

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1984

AUDITOR'S EXHIBIT IX
SCHEDULE I

	Amount of Issue	Redeemed to 6/30/84	Outstanding 6/30/84	Redemption 1983-84	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
General Obligation Bonds								
Denair Community Services:								
General Obligation	$ 120,000.00	$ 58,000.00	$ 62,000.00	$ 5,000.00	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000.00	102,000.00	23,000.00	4,000.00	1965	1989	Feb. 1	3.75
Revenue Water	150,000.00	49,000.00	101,000.00	5,000.00	1968	1998	Sep. 1	4.75
Keyes Community Services:								
General Obligation	85,000.00	46,000.00	39,000.00	3,000.00	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000.00	53,000.00	54,000.00	4,000.00	1964	1994	Jan. 1	3.62
Revenue Water	250,000.00	32,000.00	218,000.00	4,000.00	1971	2011	Jan. 8	4.75
Knights Ferry Community Services	46,000.00	5,730.00	40,270.00	657.00	1974	2012	Jan. 1	5.00
Newman Drainage #1 Assessment	300,000.00	25,000.00	275,000.00	5,000.00	1978	2018	Jan. 1	5.12
Newman Drainage #2 Assessment	400,000.00	25,000.00	375,000.00	5,000.00	1978	2018	Jan. 1	5.12
Patterson Hospital	350,000.00	230,000.00	120,000.00	25,000.00	1967	1987	July 15	4.31
Salida Sanitary	210,000.00	162,000.00	48,000.00	7,000.00	1952	1992	June 15	4.86
Waterford Community Services	137,000.00	106,000.00	31,000.00	7,000.00	1957	1988	Dec. 15	5.00
Total General Obligation Bonds	$2,280,000.00	$ 893,730.00	$1,386,270.00	$ 74,657.00				
Direct Assessment								
Westley Community Services	$ 18,962.00	$ 6,802.00	$ 12,160.00	$ 760.00	1975	1999	July 2	5.00
Beard Industrial Storm Drain Bond	340,019.75	239,106.25	100,913.50	32,859.54	1978	1987	Oct. 15	8.00
Grayson Community Services-Sewer	119,406.00	23,406.00	96,000.00	3,000.00	1977	2001	July 2	5.00
Total Direct Assessment	$ 478,387.75	$ 269,314.25	$ 209,073.50	$ 36,619.54				
GRAND TOTAL	$2,758,387.75	$1,163,044.25	$1,595,343.50*	$111,276.54				

*To Auditor's Exhibit I.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT IX

NOTE 1: ASSETS

Non-cash assets are not reflected. This information is available in the annual report required of each district.

NOTE 2: BALANCE SHEET AMOUNTS NOT REFLECTED IN EXHIBIT

Imprest Cash:	
Stanislaus Area Association of Governments	$ 150.00
Accounts Receivable:	
Stanislaus Drug Enforcement Agency	4,409.25
Deferred Debit:	
Salida Fire District	47,047.50
Hughson Fire District	16,000.00
Turlock Fire District	35,000.00
Alley Improvement Districts	44,984.44
Loans Payable:	
Salida Fire District	47,047.50
Hughson Fire District	16,000.00
Turlock Fire District	35,000.00
Alley Improvement Districts	44,984.44
Fund Balance - Unavailable--Reserve for Encumbrances:	
Stanislaus Area Association of Governments	63,444.70
Stanislaus Drug Enforcement Agency	4,369.00
McHenry-Dry Creek Fire District	78.00
Fund Balance - Unavailable--Reserve for Imprest Cash:	
Stanislaus Area Association of Governments	150.00

NOTE 3: BONDED INDEBTEDNESS

Direct assessments, payable in installments, are based on an equal share of an obligation; as opposed to an assessment based on acreage or valuation.

NOTE 4: ALLEY IMPROVEMENT ASSESSMENT DISTRICTS

Alley Improvement Assessment Districts are classified as a "Governmental Fund Type." In Statement 1, the Special Assessment payable for $44,984.44 was reclassified as "Due to Other Funds."

NOTE 5: STATEMENT 1 --ACCOUNTS PAYABLE ADJUSTMENTS

Accounts Payable Clearing warrants disbursed subsequent to June 30, 1984 and recorded as a June 1984 transaction: $3,182.50 for districts under control of the Board of Supervisors.

SCHOOL FUNDS

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT X

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
ELEMENTARY GENERAL AND BUILDING FUNDS						
Chatom - General	$ 256,669.04	$ 1,430,795.63	$ 1,527,770.24	$ 159,694.43		$ 159,694.43
Chatom - Deferred Maintenance	0.00	14,515.89	5,589.60	8,926.29		8,926.29
Chatom - Special Reserve (1)	0.00	25,000.00	0.00	25,000.00		25,000.00
Empire - General	1,607,092.17	5,970,171.81	6,250,449.32	1,326,814.66		1,326,814.66
Empire - Deferred Maintenance	359.75	32,503.48	32,341.98	521.25		521.25
Empire - State Building	2,179.77	45,290.12	0.00	47,469.89		47,469.89
Empire - Special Reserve	537,622.48	64,110.00	(363,635.41)	965,367.89		965,367.89
Empire - Cafeteria Fund	44,017.54	199,642.97	140,880.70	102,779.81		102,779.81
Gratton - General	189,644.27	262,870.18	229,258.04	223,256.41		223,256.41
Hart Ransom - General	167,235.02	608,301.70	597,712.85	177,823.87		177,823.87
Hart Ransom - Deferred Maintenance	10.67	.40	10.67	.40		.40
Hart Ransom - Special Reserve	105,509.70	9,334.27	0.00	114,843.97		114,843.97
Hickman - General	58,261.58	441,072.35	456,802.32	42,531.61		42,531.61
Hickman - Deferred Maintenance (1)	0.00	2,097.00	0.00	2,097.00		2,097.00
Hughson - General	880,234.40	2,364,306.23	2,551,053.05	693,487.58		693,487.58
Hughson - Deferred Maintenance	25,770.34	14,607.15	26,536.87	13,840.62		13,840.62
Hughson - Special Reserve	60,960.05	5,393.05	0.00	66,353.10		66,353.10
Keyes - General	157,162.51	1,170,641.53	1,206,295.76	121,508.28		121,508.28
Keyes - Special Reserve	25,000.00	26,807.46	0.00	51,807.46		51,807.46
Knights Ferry - General	126,669.80	195,920.57	197,971.71	124,618.66		124,618.66
La Grange - General	131,276.90	78,626.17	80,381.13	129,521.94		129,521.94
La Grange - Deferred Maintenance (1)	0.00	1,792.00	1,792.00	0.00		0.00
Modesto City Schools:						
General	1,669,206.68	30,266,013.97	29,867,086.25	2,068,134.40		2,068,134.40
Children's Center	26,170.28	467,431.63	475,587.69	18,014.22		18,014.22
Deferred Maintenance	193,444.80	274,589.91	174,985.77	293,048.94		293,048.94
Special Reserve	467,326.84	417,821.40	84,996.24	800,152.00		800,152.00
Liability Self-Insurance	528,474.43	119,055.79	187,337.27	460,192.95		460,192.95
Workers' Compensation Self-Insurance	1,719,202.95	430,886.76	154,717.84	1,995,371.87		1,995,371.87
Health Medical Self-Insurance	22,683.23	415,030.84	406,208.28	31,505.79		31,505.79
Cafeteria Fund	292,047.42	1,920,422.89	2,212,470.31	0.00		0.00
Oakdale - General	419,432.48	4,779,418.69	4,671,564.75	527,286.42		527,286.42
Oakdale - Deferred Maintenance	45,091.80	39,342.08	42,796.03	41,637.85		41,637.85
Oakdale - Special Reserve	24,621.47	22,904.15	22,283.32	25,242.30		25,242.30
Oakdale - Cafeteria (1)	0.00	101,974.05	89,281.70	12,692.35		12,692.35
Paradise - General	136,542.74	352,280.17	365,106.42	123,716.49		123,716.49
Paradise - Deferred Maintenance	5,076.86	2,573.08	0.00	7,649.94		7,649.94
Paradise - Special Reserve	239,720.88	45,804.26	4,750.00	280,775.14		280,775.14
Riverbank - General	397,125.35	2,902,744.20	2,698,110.29	601,759.26		601,759.26
Riverbank - EDA Grant	16,747.96	0.00	0.00	16,747.96		16,747.96
Riverbank - Deferred Maintenance	127.44	19,102.25	0.00	19,229.69		19,229.69
Roberts Ferry - General	145,595.61	138,242.36	136,469.85	147,368.12		147,368.12
Salida - General	426,647.07	1,286,848.17	1,383,251.11	330,244.13		330,244.13
Salida - Deferred Maintenance	0.00	7,211.23	(1,436.47)	8,647.70		8,647.70
Salida - State Building	37,602.06	563,637.13	601,215.62	23.57		23.57
Salida - Special Reserve	202,686.46	17,794.06	(160,515.07)	380,995.59		380,995.59

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT X
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
ELEMENTARY GENERAL AND BUILDING FUNDS Continued						
Shiloh - General	$ 174,226.96	$ 262,535.97	$ 235,738.55	$ 201,024.38		$ 201,024.38
Stanislaus - General	476,480.15	5,774,942.90	5,459,670.36	791,752.69		791,752.69
Stanislaus - Special Reserve	24,044.79	266,224.90	258,504.22	31,765.47		31,765.47
Stanislaus - GMRAA-RLA	110,190.59	56,514.65	142,735.60	23,969.64		23,969.64
Stanislaus - Self-Insured Dental (1)	0.00	27,848.48	22,115.52	5,732.96		5,732.96
Sylvan - General	1,154,165.27	9,696,664.03	9,660,744.72	1,190,084.58		1,190,084.58
Sylvan - Deferred Maintenance	76,775.15	87,073.11	53,738.57	110,109.69		110,109.69
Sylvan - Special Reserve	40,838.32	3,612.73	0.00	44,451.05		44,451.05
Turlock - General	1,480,179.47	9,953,256.23	10,493,437.44	939,998.26		939,998.26
Turlock - Deferred Maintenance	88,296.27	29,719.99	12,293.08	105,723.18		105,723.18
Turlock - Children's Center	0.00	5,818.35	5,808.65	9.70		9.70
Turlock - State Building	0.00	3,510.45	2,190.77	1,319.68		1,319.68
Valley Home - General	282,442.30	351,670.01	349,019.89	285,092.42		285,092.42
Valley Home - Building	4,530.54	0.00	0.00	4,530.54		4,530.54
Waterford - General	219,023.18	1,573,127.25	1,516,125.97	276,024.46		276,024.46
Waterford - Deferred Maintenance	1,699.81	8,395.48	0.00	10,095.29		10,095.29
Waterford - Special Reserve	34,669.17	30,765.25	0.00	65,434.42		65,434.42
TOTAL	$15,558,812.77	$ 85,686,608.81	$ 84,569,601.37	$16,675,820.21		$16,675,820.21
UNIFIED GENERAL AND BUILDING FUNDS						
Ceres - General	$ 1,309,493.91	$ 12,955,466.82	$ 12,825,993.96	$ 1,438,966.77		$ 1,438,966.77
Ceres - Deferred Maintenance	9,279.51	43,845.12	8,992.66	44,131.97		44,131.97
Ceres - Adult Education	7,992.75	52,491.79	42,673.06	17,811.48		17,811.48
Denair - General	341,487.98	2,402,007.33	2,420,598.03	322,897.28		322,897.28
Denair Building	9,347.13	0.00	0.00	9,347.13		9,347.13
Newman-Crows Landing - General	641,065.35	3,163,102.82	2,782,538.02	1,021,630.15		1,021,630.15
Newman-Crows Landing - Deferred Maintenance	49,169.36	22,677.79	49,546.00	22,301.15		22,301.15
Newman-Crows Landing - State Building	3,112.88	275.46	0.00	3,388.34		3,388.34
Newman-Crows Landing - Special Reserve	32,358.90	14,530.41	0.00	46,889.31		46,889.31
Patterson - General	296,826.89	5,855,652.15	5,396,581.41	755,897.63		755,897.63
Patterson - Deferred Maintenance	25,378.49	51,166.06	35,437.81	41,106.74		41,106.74
TOTAL	$ 2,725,513.15	$ 24,561,215.75	$ 23,562,360.95	$ 3,724,367.95		$ 3,724,367.95
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson - General	$ 122,385.20	$ 2,007,144.32	$ 1,893,072.09	$ 236,457.43		$ 236,457.43
Hughson - Special Reserve	126,813.62	11,218.77	0.00	138,032.39		138,032.39
Hughson - Deferred Maintenance	140,916.61	17,347.34	92,036.73	66,227.22		66,227.22

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT X
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS Continued						
Modesto - General	$ 1,668,730.57	$ 22,835,871.62	$ 22,925,478.30	$ 1,579,123.89		$ 1,579,123.89
Modesto - Deferred Maintenance	116,813.05	207,689.97	170,297.58	154,205.44		154,205.44
Modesto - Children's Center	25,848.89	61,200.01	87,048.90	0.00		0.00
Modesto - Beyer High Food Service (1)	0.00	145,277.17	145,277.17	0.00		0.00
Modesto - Special Reserve	394,033.78	131,580.40	120,513.61	405,100.57		405,100.57
Modesto - Adult Education	28,339.77	66,494.75	45,712.62	49,121.90		49,121.90
Oakdale - General	422,458.92	5,049,679.84	5,326,721.78	145,416.98		145,416.98
Oakdale - Deferred Maintenance	45,627.71	68,930.59	58,623.98	55,934.32		55,934.32
Oakdale - Adult Education	4,088.72	10,723.17	3,721.35	11,090.54		11,090.54
Oakdale - Special Reserve	949,194.95	658,730.49	969,618.89	638,306.55		638,306.55
Turlock - General	364,963.17	6,729,182.95	6,718,290.98	375,855.14		375,855.14
Turlock - Deferred Maintenance	47,459.00	42,929.02	58,384.26	32,003.76		32,003.76
Turlock - Adult Education	49,775.95	230,483.18	277,041.64	3,217.49		3,217.49
Turlock - Special Reserve	207,018.82	16,824.43	120,000.00	103,843.25		103,843.25
YCC - General	1,717,766.66	27,779,174.20	27,304,507.68	2,192,433.18		2,192,433.18
YCC - Student Health Fee	568.65	227,229.69	227,798.34	0.00		0.00
YCC - Special Reserve	537,260.11	517,664.07	640,604.32	414,319.86		414,319.86
TOTAL	$ 6,970,064.15	$ 66,815,375.98	$ 67,184,750.22	$ 6,600,689.91		$ 6,600,689.91
ELEMENTARY STATE BUILDING LOANS						
Chatom	$ 9,785.71	$ 0.00	$ 0.00	$ 9,785.71		$ 9,785.71
Empire	1,008.18	132,941.35	130,490.05	3,459.48		3,459.48
Gratton	605.50	7,093.62	7,281.84	417.28		417.28
Hart Ransom	4,353.46	0.00	0.00	4,353.46		4,353.46
Hickman	1,132.01	27,483.06	26,823.08	1,791.99		1,791.99
Hughson	18,149.94	0.00	0.00	18,149.94		18,149.94
Keyes	3,725.85	890.39	0.00	4,616.24		4,616.24
Modesto	2,501.80	236,497.23	37,983.69	201,015.34		201,015.34
Paradise	505.31	15,215.41	14,543.61	1,177.11		1,177.11
Riverbank	6,304.19	0.00	0.00	6,304.19		6,304.19
Stanislaus	15,362.87	359,255.94	350,245.58	24,373.23		24,373.23
Sylvan	27,162.96	560,437.10	549,864.40	37,735.66		37,735.66
Turlock	1,382.53	0.00	0.00	1,382.53		1,382.53
Waterford	3,459.86	0.00	0.00	3,459.86		3,459.86
TOTAL	$ 95,440.17	$ 1,339,814.10	$ 1,117,232.25	$ 318,022.02		$ 318,022.02

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT X
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
UNIFIED STATE BUILDING LOANS						
Ceres	$ 14,927.10	$ 154,609.59	$ 140,358.83	$ 29,177.86		$ 29,177.86
Denair	2,313.60	28,015.59	28,379.99	1,949.20		1,949.20
Newman-Crows Landing	999.40	28,774.90	27,770.67	2,003.63		2,003.63
Patterson	14,519.37	156,426.05	155,150.98	15,794.44		15,794.44
TOTAL	$ 32,759.47	$ 367,826.13	$ 351,660.47	$ 48,925.13		$ 48,925.13
ELEMENTARY BONDS						
Chatom - 1958 Issue	$ 16,189.16	$ 1,487.53	$ 15,318.75	$ 2,357.94		$ 2,357.94
Chatom - 1969 Issue	19,049.71	32,971.95	32,940.00	19,081.66		19,081.66
Empire - 1968-72 Issue	153,476.89	346,257.34	368,228.75	131,505.48		131,505.48
Hart Ransom - 1952-67 Issue	407.43	18,600.14	17,273.75	1,733.82		1,733.82
Hickman - 1970-72 Issue	6,415.15	11,278.39	11,360.00	6,333.54		6,333.54
Hughson - 1953-60 Issue	11,468.26	10,976.70	10,975.00	11,469.96		11,469.96
Knights Ferry - 1962 Issue	986.93	236.02	0.00	1,222.95		1,222.95
Modesto - 1955-59 Issue	29,628.87	27,145.45	50,595.00	6,179.32		6,179.32
Modesto - 1962 (A) Issue	24,988.43	46,464.70	44,472.00	26,981.13		26,981.13
Modesto - 1964-66, 62B, C Issue	24,564.64	61,720.56	58,940.77	27,344.43		27,344.43
Modesto - 1969-71 Issue	185,638.50	336,806.01	334,755.80	187,688.71		187,688.71
Oakdale - 1951-59 Issue	150.84	0.00	0.00	150.84		150.84
Oakdale - 1965 Issue	15,929.42	19,276.48	26,006.50	9,199.40		9,199.40
Paradise - 1968 Issue	4,073.09	7,687.29	7,500.00	4,260.38		4,260.38
Riverbank - 1967 Issue	15,876.72	30,395.19	29,300.00	16,971.91		16,971.91
Roberts Ferry - 1970 Issue	6,786.05	7,074.21	7,268.75	6,591.51		6,591.51
Salida - 1950-65 Issue	1,204.69	9,999.70	10,700.00	504.39		504.39
Shiloh - 1967-73 Issue	680.33	11,211.42	10,721.25	1,170.50		1,170.50
Stanislaus - 1965-68-71 Issue	12,595.76	2,076.43	0.00	14,672.19		14,672.19
Sylvan - 1955-71 Issue	66,559.00	257,815.48	269,375.00	54,999.48		54,999.48
Turlock - 1962 A, B, C, D Issue	5,199.01	43,892.03	44,166.25	4,924.79		4,924.79
Valley Home	19,920.68	15,165.97	31,470.00	3,616.65		3,616.65
Waterford - 1955-61-68 Issue	12,229.15	12,521.32	12,205.00	12,545.47		12,545.47
TOTAL	$ 634,018.71	$ 1,311,060.31	$ 1,393,572.57	$ 551,506.45		$ 551,506.45
UNIFIED BONDS						
Ceres	$ 110,340.93	$ 140,799.67	$ 129,116.25	$ 122,024.35		$ 122,024.35
Denair	39,202.81	72,637.87	75,037.50	36,803.18		36,803.18
Newman-Gustine	3,688.25	6,104.11	5,789.30	4,003.06		4,003.06
Newman - 1957-66 Issue	2,309.66	221.86	0.00	2,531.52		2,531.52
Orestimba - 1959-65 Issue	49,486.98	50,731.09	51,088.42	49,129.65		49,129.65
Patterson - 1951-56 Issue	1,624.58	0.00	0.00	1,624.58		1,624.58
Patterson-Newman - 1971 Issue	10,486.37	13,883.30	0.00	24,369.67		24,369.67
TOTAL	$ 217,139.58	$ 284,377.90	$ 261,031.47	$ 240,486.01		$ 240,486.01

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT X
CONTINUED

	Auditor's Balance July 1, 1983	Receipts	Disbursements	Auditor's Balance June 30, 1984	Outstanding Warrants	Treasurer's Balance June 30, 1984
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson - 1957-65-68 Issue	$ 15,899.64	$ 24,972.81	$ 25,000.00	$ 15,872.45		$ 15,872.45
Modesto - 1955-70 Issue	340,370.26	553,996.02	565,928.56	328,437.72		328,437.72
Oakdale - 1954-65-69 Issue	19,860.19	90,879.03	95,931.25	14,807.97		14,807.97
YCC - 1955-59 Issue	43,227.53	0.00	40,476.00	2,751.53		2,751.53
TOTAL	$ 419,357.62	$ 669,847.86	$ 727,335.81	$ 361,869.67		$ 361,869.67
OTHER SCHOOL FUNDS						
County Schools Service	$14,642,919.84	$104,170,249.24	$110,771,276.30	$ 8,041,892.78	$ 121,929.81	$ 8,163,822.59
Stanislaus County Child Development Lab	10,853.66	199,383.48	209,732.96	504.17		504.17
Central Regional School Insurance Group:						
Health Care	236,770.90	3,672,311.89	3,261,510.62	647,572.17		647,572.17
Dental Care	52,127.88	651,902.60	586,604.49	117,425.99		117,425.99
Vision Care	27,255.96	119,834.37	141,106.71	5,983.62		5,983.62
County Schools Service - Deferred Maintenance	371,747.82	84,262.26	30,411.63	425,598.45		425,598.45
Central Regional School Insurance Group	28,343.16	1,100,321.51	1,110,615.15	18,049.52		18,049.52
County Schools- Commercial Revolving	0.00	64,602,976.26	64,602,976.26	0.00	4,419,086.08	4,419,086.08
County Schools - Payroll	0.00	43,348,613.45	43,348,613.45	0.00	3,985,303.20	3,985,303.20
John B. Allard Scholarship	2,574.89	1,725.97	0.00	4,300.86		4,300.86
John B. Thurman Scholarship	8,737.21	6,420.51	600.00	14,552.72		14,552.72
Modesto City Schools - Payroll	0.00	37,848,546.25	37,848,546.25	0.00	3,245,440.42	3,245,440.42
Modesto City Schools - Commercial Revolving	0.00	16,937,294.86	16,937,294.86	0.00	1,055,513.10	1,055,513.10
YCC - Payroll Revolving	0.00	17,534,466.34	17,534,466.34	0.00	1,402,839.59	1,402,839.59
YCC - Commercial Revolving	0.00	10,480,952.19	10,480,952.19	0.00	318,696.93	318,696.93
TOTAL	$15,381,326.32	$300,759,261.18	$306,864,707.22	$ 9,275,880.28	$14,548,809.13	$23,824,689.41
GRAND TOTAL (2)	$42,034,431.94	$481,795,388.02	$486,032,252.33	$37,797,567.63	$14,548,809.13	$52,346,376.76

(1) New Fund established during fiscal year.
(2) To Auditor's Exhibit I.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT X

NOTE 1: ASSETS

Non-cash assets are not reflected.

NOTE 2: LONG-TERM LIABILITY

Refer to Bonded Indebtedness Section.

GENERAL FIXED ASSETS

ACCOUNT GROUP

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
ACCOUNT GROUP
JUNE 30, 1984 AND JUNE 30, 1983

AUDITOR'S EXHIBIT XI

	June 30, 1984	June 30, 1983
GENERAL FIXED ASSETS (1)		
Land	$ 4,432,480.92*	$ 4,040,971.60
Structures and Improvements	32,122,147.52*	30,479,147.14
Equipment	6,382,696.53*	5,304,539.30
TOTAL GENERAL FIXED ASSETS	$42,937,324.97	$39,824,658.04
INVESTMENT IN GENERAL FIXED ASSETS		
From General Fund	$14,634,185.42	$13,582,184.79
From Road Fund	2,424,736.96	2,179,081.95
From Revenue Sharing Fund	25,878,402.59	24,063,391.30
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	$42,937,324.97*	$39,824,658.04

* To Auditor's Exhibit I.
(1) Refer to Auditor's Exhibit XI, Schedule A.

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1983	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Adjust Under $300	Balance June 30, 1984
LAND	4,040,971.60	391,509.32						4,432,480.92
STRUCTURES & IMPROVEMENTS								
Center I	16,319,782.90	522,782.79						16,842,565.69
Center II	2,016,857.94	405,614.25						2,422,472.19
Center III	3,352,507.83	19,466.74						3,371,974.57
Center IV	3,735,884.63	695,136.60						4,431,021.23
Center V	5,054,113.84	0.00						5,054,113.84
Total Structures & Improvements	30,479,147.14	1,643,000.38						32,122,147.52
EQUIPMENT								
Administration Building Furnishings	476,465.77							476,465.77
Agricultural Commissioner	59,836.76	636.00						60,472.76
Air Pollution Control District	13,922.49							13,922.49
Airport	9,669.60							9,669.60
Alcoholism Treatment Program	34,460.49		1,106.15	(12,806.92)				22,759.72
Animal Control	36,847.31	1,006.69		(306.80)				37,547.20
Area Agency on Aging	5,498.90		425.25					5,924.15
Assessor	40,725.56	27,507.03						68,232.59
Auditor-Controller	21,973.56	5,264.33		(360.80)				26,877.09
Board of Supervisors	3,523.67	2,418.71						5,942.38
Building & Grounds	34,623.18	10,477.32		(705.15)				44,395.35
Building Inspection	4,942.31			(402.95)				4,539.36
Chief Administrative Officer	2,619.02	6,018.58	858.60					9,496.20
Clerk-Recorder	119,780.62	28,987.30		(4,107.43)				144,660.49
Consumer Affairs	1,941.43							1,941.43
Cooperative Extension Service	32,288.62	3,606.65		(3,270.73)				32,624.54
County Counsel	3,939.32	2,514.85		(433.37)				6,020.80
County Transit System	26,119.97							26,119.97
D.A. Automated Case Project	43,686.30							43,686.30
D.A. Victim Witness Program	2,661.12	2,214.34						4,875.46
District Attorney	40,756.61	29,437.53		(1,321.65)				68,872.49
District Attorney/Family Support Division	18,709.93	3,720.60						22,430.53
Drug Abuse	5,281.32				(1,544.82)			3,736.50
Drug Enforcement Agency	48,672.46	2,300.20			(6,800.00)			44,172.66
Elections	206,680.76	271,955.36						478,636.12
Environmental Resources	8,592.44	996.40	418.44					10,007.28
Family Planning	19,883.45							19,883.45
Fire Warden	175,317.31	90,253.14	302.20		(2,816.17)	(2,000.00)		261,056.48
Fish & Game	3,523.48							3,523.48
Health:								
Administrative Division	68,460.14	4,695.24	2,122.68	(433.13)		478.85		75,323.78
Child Health & Disability Prevention	25,324.56							25,324.56
California Children's Services	3,353.78			(344.50)				3,009.28

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1983	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Adjust Under $300	Balance June 30, 1984
Honor Farm	70,100.13	8,460.34	764.40	(3,286.00)				76,038.87
Jail	87,541.60	906.30						88,447.90
Juvenile Hall	37,581.38	585.88	343.62					38,510.88
Juvenile Hall Library Project	1,636.67				(218.81)			1,417.86
Justice System	976.58							976.58
Legal Agency Formation Commission - LAFCO	344.50							344.50
Library	374,280.49	21,098.55		(701.40)	(318.00)	636.00		394,995.64
Marshal	6,339.42							6,339.42
McHenry-Dry Creek	7,477.40							7,477.40
Mental Health	107,525.88	12,573.89	6,658.75	(2,762.60)				123,995.92
Morgue	17,871.42	996.40						18,867.82
Municipal Court	125,881.36	18,324.67		(1,718.67)				142,487.36
Municipal Court Administrator	317.95							317.95
Municipal Court Division:								
Ceres	2,363.00	1,535.75						3,898.75
Newman	493.70							493.70
Oakdale-Waterford	3,323.10	1,535.77						4,858.87
Patterson	1,113.00							1,113.00
Riverbank	0.00							0.00
Turlock	5,712.51	4,141.08						9,853.59
Museum of History	400.00							400.00
Office of Emergency Services	4,053.27	714.69						4,767.96
Parks & Recreation	209,961.62	79,198.21	402.95	(330.00)				289,232.78
Personnel	6,954.68							6,954.68
Planning Commission	6,485.81	455.38						6,941.19
Probation	97,023.63			(1,176.15)		(0.01)		95,847.47
Public Defender	17,573.66	18,605.64						36,179.30
Public Works:								
Administrative Division	5,026.01	2,382.38						7,408.39
Engineering Division	72,525.68	3,275.69						75,801.37
Road & Bridge Division	1,272,074.79	241,015.81	493,184.51			61,824.53		2,068,099.64
Morgan Shop Road Fund	578,187.96	4,639.20		(492,318.22)		(3,252.75)		87,256.19
Purchasing Agent	6,972.95	528.73						7,501.68
Retirement Board	2,061.01							2,061.01
Risk Management	2,057.69							2,057.69
Sheriff	105,398.04	84,333.93		(5,674.46)	(81.41)			183,976.10
Socialization & Rehabilitation Team	8,044.07							8,044.07
South County Services - Mental Health	17,110.99			(734.58)				16,376.41
Special Public Library Services	7,958.89					449.76		8,408.65
Stanislaus Area Association of Governments	21,574.37							21,574.37
Superior Court	32,278.78	9,543.31						41,822.09
Treasurer & Tax Collector	29,345.14							29,345.14
Treasurer - Collection Division	29,284.63	1,475.52						30,760.15
Veterans Office	371.57							371.57
Vocational Resources (Conserv. Invest.)	855.95							855.95
Welfare:								
Administrative & Adoptions Division	118,341.04	13,513.94		(11,425.65)		45.90		120,605.23
Women's Detention Center	20,593.13	3,139.60						23,732.73
Unassigned Equipment	20,753.38		34,694.86	(1,734.20)		4,543.45		58,257.49
Pending Board Action	160,108.23		7,442.01	(2,299.06)	(670.03)	889.81		165,470.96

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT XI
SCHEDULE A

	Balance June 30, 1983	Purchases	Transfer Within Account Group In	Transfer Within Account Group Out	Disposals*	Adjustments	Adjust Under $300	Balance June 30, 1984
Total Equipment	5,304,539.30	1,026,990.93	548,724.42	(548,724.42)	(12,449.24)	63,615.54	0.00	6,382,696.53
TOTAL GENERAL FIXED ASSETS	39,824,658.04	3,061,500.63	548,724.42	(548,724.42)	(12,449.24)	63,615.54	0.00	42,937,324.97

*Includes sales, contributions and other dispositions from the General Fixed Assets Account Group.

GENERAL FIXED ASSETS ACCOUNT GROUP
GENERAL COUNTY EQUIPMENT - ADDITIONS
FISCAL YEAR ENDED JUNE 30, 1984

AUDITOR'S EXHIBIT XI
SCHEDULE B

General County Expenditures for Fixed Assets	$5,070,000.19*
Less Items Under $300.00	114,294.21
Less ISF Equipment Purchases by Revenue Sharing Funds	337,104.26
Less Revenue Sharing Transfer for Fixed Assets	419,322.00
Less Purchases-In-Progress: Library Computer	200,000.00
Less Fixed Assets for Scenic General Hospital - General Fund	127,103.13
Less Fixed Assets for Scenic General Hospital - Revenue Sharing Funds	972,737.89
Adjusted General County Fixed Assets - Additions	$2,899,438.70

General County fixed Assets Purchases (Schedule A)	$3,061,500.63
Less Non-General County Department 1983-1984 Purchases:	
Hospital Construction In-Progress	159,761.73
Drug Enforcement	2,300.20
Adjusted General County Fixed Assets - Additions	$2,899,438.70

*See Auditor's Exhibit II, Schedule E.

NOTES TO FINANCIAL CONDITION
AUDITOR'S EXHIBIT XI

NOTE 1: DESCRIPTION OF CHANGES IN FIXED ASSETS

Purchases: Include assets having a useful life in excess of one year and costing $300.00 or more. Cost includes the purchase price, sales tax, installation, and delivery.

Transfers In/Out: Fixed assets transferred from one department to another and vise versa within the General Fixed Assets Account Group exclusively, at cost or recorded value.

Disposal: Includes fixed assets that are sold, traded-in, sent to salvage for ultimate auction sales, etc., of which the County no longer has an ownership interest, except assets in a salvage classification.

Adjustments: Includes prior year adjustments (increases or decreases).

NOTE 2: VALUATION

Fixed Assets are recorded at historical cost. Donated fixed assets are recorded at their estimated fair value at time of receipt.

Certain Structures/Improvements were recorded at "insurable value" in 1956. We have interpreted this to reflect construction cost.

Courthouse	$ 836,291.00
Center III	917,479.71
Welfare	312,742.30
Womens' Detention Center (Old Juvenile Hall)	80,789.00
Road Warehouse, Oakdale	11,991.00
Valley Home Library	2,994.00
Laird Park	11,310.00
	$2,173,597.01*

*6.76% of Total Structures/Improvements Valuation

NOTE 3: DEPRECIATION

Depreciation is not recorded in the General Fixed Assets Account Group which is in accordance with generally accepted accounting principles (GAAP). The Auditor-Controller does maintain cost-accounting records that reflect accumulated depreciation for equipment.

NOTE 4: EQUIPMENT BALANCE

This balance is subject to adjustment (increase or decrease) after review of physical inventory as submitted by department heads. If Auditor's Office concurs with the adjustment, the difference is transferred to an account titled "Pending Board Action." The amount remains in the equipment balance total until removal (write-off) is authorized by Board of Supervisors.

NOTE 5: POST BALANCE SHEET TRANSACTIONS

To reconcile the general ledger accounts to the supporting fixed asset ledgers, the following entry was necessary:

	Debit	Credit
Equipment		$698,111.81
Investment in Fixed Assets:		
Revenue Sharing Fund	$698,111.81	

Reference: J1360, 11/30/84

BONDED INDEBTEDNESS SECTION

BONDED INDEBTEDNESS

AS OF JUNE 30, 1984

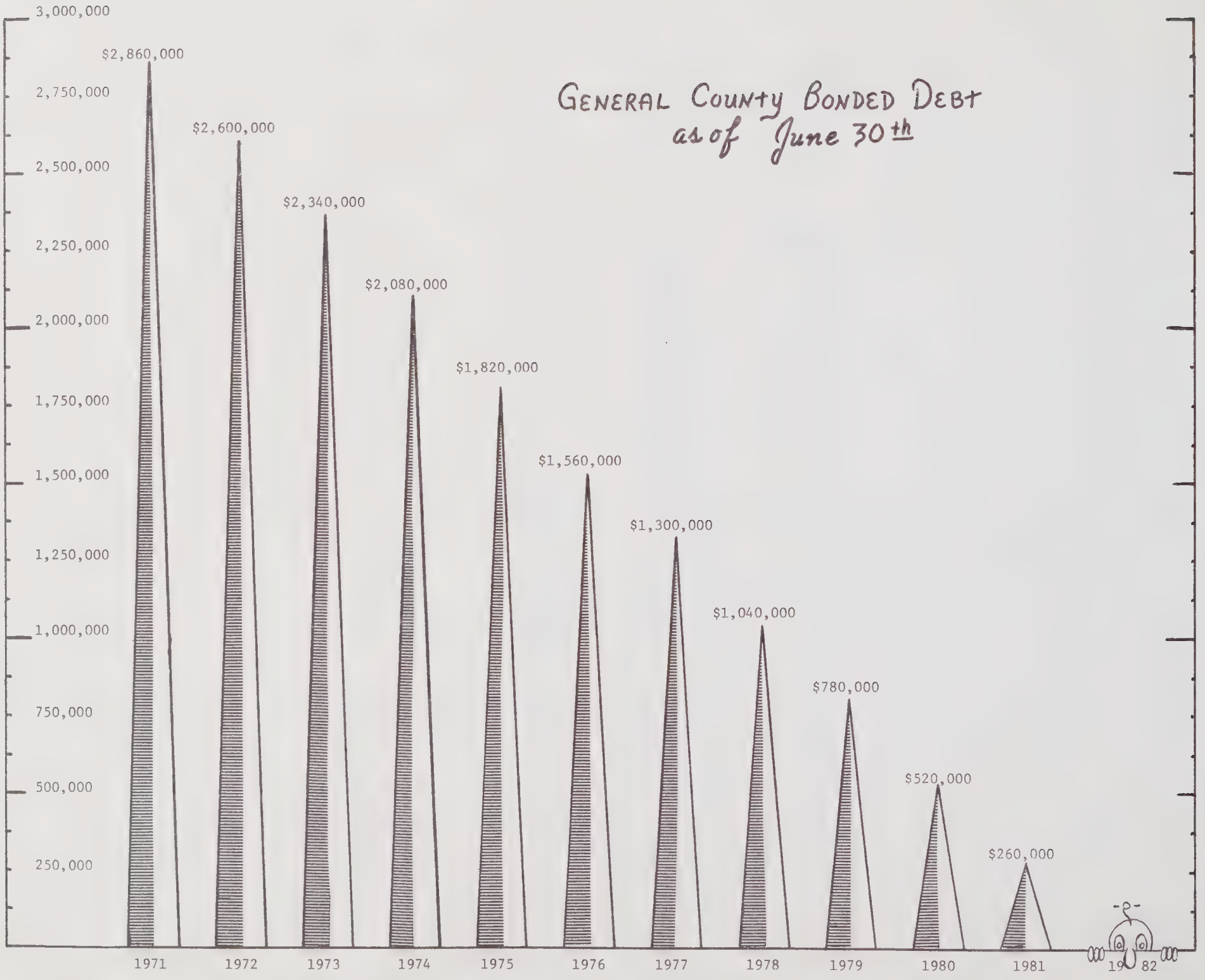
	Amount of Issue	Reedemed to 6/30/84	Outstanding 6/30/84	Redemptions 1983-84	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Elementary Schools								
Chatom Union	$ 225,000	$ 225,000	$ 00	$ 15,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	305,000	30,000	30,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	205,000	90,000	20,000	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	720,000	280,000	70,000	1972	1987	Dec. 27	4.59
Empire Union	500,000	500,000	00	50,000	1974	1983	Dec. 18	4.63
Empire Union	1,575,000	250,000	1,325,000	50,000	1977	1997	Apr. 15	5.22
Empire Union	790,000	165,000	625,000	50,000	1977	1993	May 1	5.29
Hart-Ransom Union	179,000	133,000	46,000	15,000	1967	1987	June 6	4.32
Hickman	130,000	120,000	10,000	10,000	1970	1985	Feb. 6	6.90
Hughson	210,000	190,000	20,000	10,000	1960	1985	Oct. 1	3.78
Modesto	1,150,000	1,150,000	00	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	880,000	120,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	800,000	200,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	180,000	70,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	1,570,000	750,000	160,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	1,300,000	700,000	100,000	1971	1991	Mar. 16	4.24
Oakdale	385,000	375,000	10,000	25,000	1965	1985	Feb. 15	3.26
Paradise	110,000	65,000	45,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	255,000	85,000	25,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	50,000	30,000	5,000	1970	1989	Nov. 10	6.84
Salida	140,000	140,000	00	10,000	1965	1984	Apr. 2	3.51
Shiloh	125,000	96,000	29,000	9,000	1967	1987	June 13	4.36
Sylvan Union	94,000	89,000	5,000	00	1962	1981	Mar. 1	3.64
Sylvan Union	100,000	100,000	00	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	175,000	15,000	10,000	1965	1985	Jan. 2	3.52
Sylvan Union	210,000	110,000	100,000	15,000	1966	1991	Feb. 1	4.11
Sylvan Union	155,000	155,000	00	20,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	90,000	30,000	10,000	1968	1987	Feb. 6	4.65
Sylvan Union	350,000	290,000	60,000	25,000	1971	1986	Apr. 23	4.31
Sylvan Union	1,315,000	1,315,000	00	165,000	1974	1984	Apr. 15	4.61
Turlock	375,000	305,000	70,000	35,000	1966	1986	May 24	3.72
Turlock	40,000	35,000	5,000	5,000	1967	1985	Apr. 25	3.88
Valley Home	265,000	265,000	00	30,000	1974	1984	Sept 22	4.93
Waterford	160,000	120,000	40,000	10,000	1968	1987	July 23	4.91
Total Elementary Schools	$17,513,000	$12,723,000	$4,790,000	$1,129,000				

BONDED INDEBTEDNESS
AS OF JUNE 30, 1984

	Amount of Issue	Redeemed to 6/30/84	Outstanding 6/30/84	Redemption 1983-84	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
High Schools								
Hughson	$ 399,000	$ 280,000	$ 119,000	$ 20,000	1965	1989	Dec. 8	3.79
Modesto	1,250,000	1,250,000	00	50,000	1959	1984	Mar. 15	3.41
Modesto	1,250,000	1,100,000	150,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	840,000	160,000	40,000	1963	1988	Mar. 5	2.90
Modesto	1,050,000	750,000	300,000	50,000	1964	1989	Nov. 15	3.18
Modesto	2,615,000	1,565,000	1,050,000	210,000	1969	1989	Mar. 24	4.79
Modesto	1,300,000	845,000	455,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	1,275,000	1,200,000	75,000	90,000	1965	1985	Apr. 1	3.25
Total High Schools	$10,139,000	$ 7,830,000	$2,309,000	$ 575,000				
Unified Schools								
Ceres:								
Ceres Unified	$ 725,000	235,000	$ 490,000	$ 50,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	350,000	350,000	25,000	1968	1993	Oct. 30	4.82
Ceres High	250,000	200,000	50,000	10,000	1964	1989	May 1	3.55
Denair	120,000	90,000	30,000	10,000	1966	1986	July 22	4.22
Denair	170,000	70,000	100,000	10,000	1967	1991	Dec. 26	5.00
Denair	240,000	200,000	40,000	20,000	1971	1986	Mar. 30	5.00
Denair	290,000	210,000	80,000	20,000	1973	1988	May 1	5.41
Newman-Crows Landing:								
Newman-Gustine Unified	123,000	34,000	89,000	2,000	1966	1991	Nov. 1	4.55
Oristimba High	160,000	80,000	80,000	40,000	1964	1985	Oct. 15	3.60
Oristimba High	168,000	00	168,000	00	1965	1989	Nov. 30	3.83
Total Unified Schools	$ 2,946,000	$ 1,469,000	$1,477,000	$ 187,000				
Community College								
Yosemite (MJC)	$ 1,000,000	$ 1,000,000	$ 00	$ 40,000	1959	1984	Mar. 15	3.41
Total Community College	$ 1,000,000	$ 1,000,000	$ 00	$ 40,000				

BONDED INDEBTEDNESS
AS OF JUNE 30, 1984

	Amount of Issue	Redeemed to 6/30/84	Outstanding 6/30/84	Redemption 1983-84	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Miscellaneous Special Districts								
Denair Community Services:								
General Obligation	$ 120,000	$ 58,000	$ 62,000	$ 5,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	102,000	23,000	4,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	49,000	101,000	5,000	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000	46,000	39,000	3,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	53,000	54,000	4,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	32,000	218,000	4,000	1971	2011	Jan. 8	4.75
Knights Ferry Comm. Serv.	46,000	5,730	40,270	657	1974	2012	Jan. 1	5.00
Newman Drainage	300,000	25,000	275,000	5,000	1978	2018	Jan. 1	5.12
Newman Drainage	400,000	25,000	375,000	5,000	1978	2018	Jan. 1	5.12
Patterson Hospital	350,000	230,000	120,000	25,000	1967	1987	July 15	4.31
Salida Sanitary	210,000	162,000	48,000	7,000	1952	1992	June 15	4.86
Waterford Comm. Services	137,000	106,000	31,000	7,000	1957	1988	Dec. 15	5.00
Total Miscellaneous Special Districts	$ 2,280,000	$ 893,730	$1,386,270	$ 74,657				
GRAND TOTAL	$33,878,000	$23,915,730	$9,962,270	$2,005,657				


General County Bonded Debt
as of June 30th
3,000,000
2,750,000
2,500,000
2,250,000
2,000,000
1,750,000
1,500,000
1,250,000
1,000,000
750,000
500,000
250,000
$2,860,000
$2,600,000
$2,340,000
$2,080,000
$1,820,000
$1,560,000
$1,300,000
$1,040,000
$780,000
$520,000
$260,000
1971
1972
1973
1974
1975
1976
1977
1978
1979
1980
1981
1982

STATISTICAL SECTION

Deloitte
Haskins+Sells

Suite 500
1425 River Park Drive
Sacramento, California 95815
(916) 929-2228
Telex: 176204

AUDITORS' OPINION

The Honorable Grand Jury and Board of Supervisors,
County of Stanislaus:

We have examined the financial statements of Scenic General Hospital (an Enterprise Fund of the County of Stanislaus) for the years ended June 30, 1984 and 1983, listed in the foregoing table of contents. Our examinations were made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, such financial statements present fairly the financial position of Scenic General Hospital at June 30, 1984 and 1983 and the results of its operations and the changes in its financial position for the years then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

Our examinations were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules, listed in the foregoing table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such supplemental schedules have been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, are fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

Deloitte Haskins + Sells

September 25, 1984

SCENIC GENERAL HOSPITAL
(An Enterprise Fund of the County of Stanislaus)

BALANCE SHEETS AS OF JUNE 30, 1984 AND 1983

ASSETS	1984	1983
CURRENT ASSETS:		
Cash	$ 1,765	$ 1,361
Accounts receivable (less estimated uncollectibles and allowances of $1,069,846 in 1984 and $1,511,969 in 1983)	3,041,633	3,598,955
Due from Stanislaus County:		
Medical care provided (less estimated uncollectibles and allowances of $135,138 in 1984 and $200,755 in 1983)	1,662,862	1,061,854
Estimated cost report settlements	282,213	282,213
Estimated cost report settlements	149,180	
Inventories	501,879	504,843
Prepaid and other assets	69,513	40,324
Total current assets	5,709,045	5,489,550
PROPERTY, PLANT AND EQUIPMENT:		
Buildings and improvements	8,697,449	8,471,951
Equipment	3,727,095	3,500,381
Total	12,424,544	11,972,332
Accumulated depreciation and amortization	(6,677,998)	(6,056,210)
Property, plant and equipment - net	5,746,546	5,916,122
TOTAL	$11,455,591	$11,405,672

LIABILITIES AND FUND BALANCE	1984	1983
CURRENT LIABILITIES:		
Estimated cost report settlements		$ 604,332
Accounts payable	$ 726,407	867,809
Accrued expenses (principally payroll related)	1,566,096	1,828,422
Current portion of equipment lease obligations	51,659	425,825
Total current liabilities	2,344,162	3,726,388
EQUIPMENT LEASE OBLIGATION	204,340	
OPERATING ADVANCES - Stanislaus County General Fund	4,435,868	4,777,159
FUND BALANCE	4,471,221	2,902,125
TOTAL	$11,455,591	$11,405,672

See notes to financial statements.

STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN FUND BALANCE FOR THE YEARS ENDED JUNE 30, 1984 AND 1983

	1984	1983
OPERATING REVENUES:		
Patient revenue:		
Daily hospital service	$ 5,320,523	$ 4,991,542
Ancillary departments	21,241,375	21,946,348
Total patient revenue	26,561,898	26,937,890
Less contractual allowances and provision for uncollectibles	(4,301,027)	(10,023,531)
Patient revenue - net	22,260,871	16,914,359
Nonpatient revenue (including grants for operating purposes of $257,000 in 1984 and $270,000 in 1983)	470,231	447,154
Total	22,731,102	17,361,513
OPERATING EXPENSES:		
Patient expense:		
Daily hospital service	2,708,257	2,971,858
Ancillary departments	9,884,790	11,463,793
Total patient expense	12,593,047	14,435,651
Household and plant	2,693,578	2,581,225
Administrative, dietary and other (including interest expense of $89,000 in 1984 and $64,000 in 1983)	6,820,003	6,550,240
Total	22,106,628	23,567,116
EXCESS (DEFICIENCY) OF OPERATING REVENUES OVER OPERATING EXPENSES	624,474	(6,205,603)
NONOPERATING REVENUES (EXPENSES):		
County appropriations		3,197,670
Loss on disposal of equipment	(148,078)	
Total	(148,078)	3,197,670
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	476,396	(3,007,933)
FUND BALANCE:		
Beginning of year	2,902,125	5,585,520
Equipment donations - County	1,092,700	324,538
End of year	$ 4,471,221	$ 2,902,125

See notes to financial statements,

STATEMENTS OF CHANGES IN FINANCIAL POSITION
FOR THE YEARS ENDED JUNE 30, 1984 AND 1983

	1984	1983
FUNDS WERE PROVIDED BY:		
Operations:		
Excess (deficiency) of operating revenues over operating expenses	$ 624,474	$(6,205,603)
Items not using cash in the current period - depreciation and amortization	922,294	716,693
Funds provided by (used for) operations	1,546,768	(5,488,910)
County appropriations		3,197,670
Funds provided by (used for) operations and County appropriations	1,546,768	(2,291,240)
Equipment donations - County:		
Equipment purchased	640,771	324,538
Capital lease repayments	395,720	
Other	56,209	
Decrease in accounts receivable	557,322	262,796
Increase in capital lease obligations	301,125	
Proceeds from disposal of assets	59,001	
Decrease in inventory	2,964	928
Total	3,559,880	(1,702,978)
FUNDS WERE USED FOR:		
Fixed asset additions:		
Equipment purchased	640,771	324,538
Equipment under capital lease	301,125	
Other	17,901	20,458
Decrease (increase) in estimated cost report settlements	753,512	(1,492,858)
Increase in due from Stanislaus County	601,008	1,061,854
Reduction in capital lease obligations	470,951	312,518
Decrease (increase) in accrued expenses	262,326	(117,215)
Decrease in accounts payable	141,402	304,578
Increase in prepaid and other assets	29,189	17,068
Decrease in due to Stanislaus County - estimated cost report settlements		1,104,199
Total	3,218,185	1,535,140
DECREASE (INCREASE) IN OPERATING ADVANCES - Stanislaus County General Fund and Cash	$ 341,695	$(3,238,118)

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 1984 AND 1983

1. SIGNIFICANT ACCOUNTING POLICIES

Accounts receivable reflects the accrual of patient service revenue at regular billing rates as services are rendered, reduced by estimated Medicare, Medi-Cal, charity and other contractual allowances and by estimated collection losses.

Inventories are stated at the lower of cost (first-in, first-out) or market.

Property, plant and equipment is stated at cost if purchased, or at fair market value on the date received if donated. Depreciation is computed using the straight-line method for both financial reporting and cost reimbursement purposes over estimated useful lives of 10 to 50 years for buildings and improvements and 5 to 20 years for equipment. Costs of County land on which the Hospital operates were not transferred to the Hospital Enterprise Fund.

Gifts, grants and bequests that are not restricted by donors are included in other revenue. Gifts, grants or bequests which are restricted by donors are accounted for in accordance with instructions of the donor. Gifts and grants for a specific operating purpose are included in operating revenues in the period the related operating expense is incurred. Donations of property, plant and equipment are recorded as additions to fund balances in the period received.

2. RELATED PARTY TRANSACTIONS

County of Stanislaus - The County provides certain administrative services to the Hospital. Administrative expense includes an allocation of costs from the County of approximately $1,482,000 in 1984 and $1,472,000 in 1983 for such services. The County makes interest-free advances to the Hospital to meet cash flow requirements and the Hospital's cash is maintained by the County Treasurer.

Management contract - The Hospital has a contract with HCA Management Company, Inc. (HMC) to manage the operations of the Hospital through October 1987. The Hospital Administrator, Associate Administrator, and Controller are HMC employees.

3. THIRD PARTY REIMBURSEMENTS

The Hospital is entitled to reimbursement based on the cost of services provided to program patients covered by Medicare and Medi-Cal. Preliminary estimates of the final amounts to be received from third parties are included in the current year's financial statements. Such amounts are subject to adjustment when the cost reports are audited or otherwise reviewed by and settled with the respective administrative agencies and any adjustments are made in the period such amounts are finally determined. Such adjustments of prior year estimates decreased the 1984 provision for contractual allowances by approximately $291,000 and increased the 1983 provision by approximately $458,000.

Estimated amounts due (to) from Medicare and Medi-cal for cost report settlements are as follows:

Year Ending June 30	Medi-Cal	Medicare	Total
1982	$ (637,026)	$ 605,454	$(31,572)
1983	(532,000)	290,910	(241,090)
1984		421,842	421,842
Totals	$(1,169,026)	$1,318,206	$149,180

The Medi-Cal cost report for 1983 and the Medicare cost report for 1984 are subject to audit and possible adjustment and certain items in the above 1982 Medi-Cal amount are being appealed by the Hospital.

On June 30, 1982, Assembly Bill 799 was enacted which includes provisions forgiving the State portion of Medi-Cal cost report settlements for years ended June 30, 1982 and prior resulting from intermediary adjustments. The Bill may decrease the liability to the state for Medi-Cal cost report settlements; however, the ultimate effect cannot be determined because the state has not yet issued regulations regarding the application of the law.

Effective June 1, 1983 Medi-Cal began paying for inpatient services based on negotiated rates for services under a contract with Medi-Cal rather than on cost reimbursement formulas.

In fiscal year 1982 and through December 31, 1982, the Hospital billed Medi-Cal for medically indigent patients. Beginning January 1, 1983 the County became responsible for such patients under Assembly Bill 799. The County established rates at which it pays the Hospital for related services and discontinued transferring general fund appropriations to the Hospital for operations.

4. LEASES

Equipment under capital lease totaled $301,000, less accumulated amortization of $55,000 at June 30, 1984 ($1,566,000 and $729,000 in 1983). The Hospital also has various operating leases for equipment. Rent expense under these operating leases was approximately $98,000 in 1984 and $102,000 in 1983.

Capital lease obligations outstanding at June 30, 1983 were repaid during fiscal year 1984 with funds donated by the County.

Future minimum lease payments for a computer system acquired under a new capital lease are:

1985	$ 83,328
1986	83,328
1987	83,328
1988	83,328
Total minimum lease payments	333,312
Amount representing interest	(77,313)
Present value of minimum lease payments	255,999
Less current portion	(51,659)
Equipment lease obligation	$204,340

5. RETIREMENT PLAN

Retirement benefits covering substantially all employees are provided through the Stanislaus County Employees' Retirement Plan, a plan administered by the County. The Hospital contributes its portion ($860,300 in 1984 and $899,000 in 1983) of the actuarially determined amount required to currently fund the plan. Because this plan is available to all County employees, the Hospital's portion of plan assets and accumulated plan benefits cannot be determined.

6. FUNDS HELD IN TRUST BY THE COUNTY

Under Assembly Bill 3245, State funds of $100,700 were granted to the Hospital to be used for orthopedic and outpatient surgery facility remodeling. The County matched this grant and acted as project trustee. Costs in excess of the $201,400 original construction bid were contributed by the County. Because the County held the cash and project expenditures were paid directly by it, unexpended amounts are not included in the Hospital's financial statements. At June 30, 1984 related construction expenditures of $225,533 are included in buildings and improvements. On July 3, 1984, the project was completed.

7. UNCOMPENSATED SERVICES TO PATIENTS

During 1969 the Hospital was awarded Federal Hill-Burton grants to help finance the remodeling of various Hospital facilities. Under the terms of the grant the Hospital was required to provide a specified amount of uncompensated services to persons unable to pay. During 1984 approximately $607,000 of uncompensated services were provided by the Hospital to complete its obligations. Hill-Burton uncompensated services assurance reports for the years ended June 30, 1984, 1983 and 1982 are, however, subject to audit and possible adjustment.

8. ADJUSTMENT TO 1983 FINANCIAL STATEMENTS

The 1983 amount due from Stanislaus County for medical care provided to County-sponsored patients has been reclassified from operating advances to conform to the 1984 presentation. In addition, such 1983 amount has been increased, and the provision for contractual allowances has been reduced by $451,953 from amounts previously reported as a result of payments to the Hospital, in 1984, for services provided to County-sponsored patients in 1983.

ROBERT F. DUDLEY
CERTIFIED PUBLIC ACCOUNTANT
2710 LAMAR COURT
TURLOCK, CALIFORNIA 95380
TELEPHONE (209) 668-0939

April 23, 1984

Board of Retirement
Stanislaus County Employees'
Retirement Association
1100 H Street
Modesto, California 95354

Gentlemen:

I have examined the balance sheet of the Stanislaus County Employees' Retirement Association as of December 31, 1983 and the related statements of revenues, expenses and changes in fund balances. My examination was made in accordance with generally accepted auditing standards and Minimum Audit Requirements and Reporting Guidelines for California Public Retirement Systems as defined by the California State Controller's office. Accordingly, the examination included such tests of the accounting records and such other auditing procedures as I considered necessary in the circumstances.

In my opinion, the financial statements referred to above present fairly the financial position of the Stanislaus County Employees' Retirement Association as of December 31, 1983 and the results of its operations and changes in fund balances for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

My examination was made primarily for the purpose of expressing an opinion on the basic financial statements, pages 701-705. The data included on pages 700 and 706-711 are not considered necessary for a fair presentation of financial position, results of operations and changes in financial position and are presented primarily for supplemental analysis purposes. The supplementary information has not been subjected to the audit procedures applied in the examination of the basic financial statements and consequently I express no opinion on it.

Robert F. Dudley

STANISLAUS COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

BALANCE SHEET

AS OF December 31, 19 83

ASSETS				AMOUNT
CASH			1	$ 987,612
RECEIVABLES:				
CONTRIBUTIONS			2	829,228
ACCRUED INTEREST			3	1,914,787
DIVIDENDS			4	132,211
REAL ESTATE MORTGAGE LOANS			5	
OTHER Securities Sale (323,173) Member (1529) Receivable			6	324,702
INVESTMENTS		MARKET VALUES		
GOVERNMENT BONDS	7	$ 3,050,643	8	3,709,000
CORPORATE BONDS	9	55,186,248	10	72,047,000
REAL ESTATE MORTGAGE LOANS	11		12	
CORPORATE STOCKS	13	32,480,598	14	24,401,558
REAL ESTATE EQUITY	15		16	
SHORT TERM INVESTMENTS	17		18	
OTHER (Bond Prem./Disc.)	19		20	(5,369,661)
DEFERRED GAINS AND LOSSES OF FIXED INCOME SECURITIES			21	
FIXED ASSETS (NET OF ACCUMULATED DEPRECIATION): EQUIPMENT AND FURNITURE			22	
BUILDINGS AND IMPROVEMENTS			23	
LAND			24	
OTHER ASSETS			25	
TOTAL ASSETS			26	$ 98,976,437

STANISLAUS COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
BALANCE SHEET

AS OF December 31, 19 83

LIABILITIES AND FUND BALANCES		AMOUNT
LIABILITIES:		
ACCOUNTS PAYABLE	1	$ 478,107
ACCRUED EXPENSES	2	/
OTHER	3	
FUND BALANCE:		
ACTIVE MEMBER RESERVES GENERAL	4	16,978,570
SAFETY	5	
OTHER (Cost of Living)	6	5,014,604
EMPLOYER ADVANCE RESERVES GENERAL	7	8,993,198
SAFETY	8	
OTHER (Cost of Living Advance and Retired Reserves)	9	13,890,029
RETIRED RESERVE GENERAL	10	46,558,455
SAFETY	11	
CONTINGENCY RESERVES	12	989,764
OTHER RESERVES	13	3,529,956
UNRESERVED FUND BALANCE	14	2,543,754
TOTAL LIABILITIES AND FUND BALANCES	15	$ 98,976,437

STANISLAUS COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND BALANCE

Year Ended Dec. 31, 1983

OPERATING REVENUES		AMOUNT
MEMBER CONTRIBUTIONS:		
General	1	$ 2,160,704
Safety	2	
Other (Cost of Living)	3	877,168
EMPLOYER CONTRIBUTIONS:		
Normal Cost - General	4	5,692,623
Safety N/A	5	
Past Service Cost - General	6	
Safety	7	
Other - ~~General~~ Death Benefits	8	19,574
~~Safety~~ Cost of Living	9	2,407,760
INVESTMENTS:		
Interest	10	6,852,625
Dividends	11	1,424,348
Gain or Loss on Sale of Investment	12	467,898
Amortization of Deferred Gain or Losses on Sale of Debt Securities	13	
Other Investment Revenue	14	
OTHER REVENUE Insurance Settlement	15	3,914
TOTAL OPERATING REVENUES	16	$ 19,906,614

STANISLAUS COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND BALANCE

Year Ended Dec. 31 19 83

OPERATING EXPENSES			AMOUNT
BENEFIT PAYMENTS:			
Service Retirement -	General -	1	$ 3,926,672
	Safety -	2	
Disability	General -	3	437,293
	Safety -	4	
Death	General -	5	55,726
	Safety -	6	
Other Benefit Payments -	~~General~~ Cost of Living	7	1,188,651
	~~Safety~~ Other *	8	354,128
REFUNDS:			
Member	General -	9	542,831
	~~Safety~~ N/A	10	
Employer	General -	11	
	Safety -	12	
ADMINISTRATION:			
General		13	176
Professional Services		14	100,243
Other		15	
OTHER EXPENSES		16	
TOTAL OPERATING EXPENSES		17	$ [illegible]
NET OPERATING INCOME (LOSS)		18	$ [illegible]

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*Death Benefit - active members, Burial Allowance, Health Insurance

STANISLAUS COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
STATEMENT OF CHANGES IN FUND BALANCES

Year Ended Dec. 31 1983

			1 Total Fund Balance	2 Active Member Reserves	3 Employer Advance Reserves	4 Retired Reserves	5 Other Reserves	6 Unreserved Fund Balance
INTEREST CREDITING RATE (%)		1		6.25/8.00				
BALANCE BEGINNING OF YEAR		(2)	$ 85,197,436	$19,438,546	$9,166,380	$51,604,827	$	$4,987,683
ADDITIONS	CONTRIBUTIONS	(3)	11,157,828	3,037,871	5,712,197	2,407,760		
	INVESTMENT INCOME	(4)	8,748,786					8,748,786
	OTHER Post Closing Adj.	(5)			4,795	(4,795)		
	TOTAL ADDITIONS	(6)	19,906,614	3,037,871	5,716,992	2,402,965	0	8,748,786
DEDUCTIONS	BENEFIT PAYMENTS	(7)	(5,962,470)	(18,923)	(24,758)	(5,297,073)		(621,716)
	REFUNDS	(8)	(542,831)	(542,831)				
	ADMINISTRATIVE EXPENSE	(9)	(100,419)					(100,419)
	OTHER	(10)						
	TOTAL DEDUCTIONS	(11)	(6,605,720)	(561,754)	(24,758)	(5,297,073)	0	(722,135)
TRANSFERS AND ADJUSTMENTS	Interest Distr	(12)		1,351,575	598,876	4,000,409		(5,950,860)
	InactiveAcctTr	(13)		(559)	559			
	Retirements	(14)		(1,272,505)	(6,464,851)	7,737,356		
	New Reserves	(15)					4,519,720	(4,519,720)
	TOTAL TRANSFERS AND ADJUSTMENTS	(16)	0	78,511	(5,865,416)	11,737,765	4,519,720	(10,470,580)
BALANCES END OF YEAR		(17)	$98,498,330	$21,993,174	8,993,198	60,448,484	4,519,720	2,543,754

INMATE WELFARE FUND
STATEMENT OF FUND BALANCE
FOR FISCAL YEAR ENDED JUNE 30, 1984

BEGINNING BALANCE - July 1, 1983		$29,701.93
Add:		
Interest Income	$ 3,285.19	
Commissary Income 7/1 - 3/31/84	28,107.32*	
Commissary Receivable Collected	11,000.00	
		42,392.51
Less:		
Inmate Welfare Items	$ 6,895.13	
Telephones	1,262.80	
Toys	685.20	
Water Heaters for New Barracks	407.04	
Recreational Equipment	713.59	
Washer & Dryer for New Barracks	2,412.56	
Washer Repairs	184.34	
Irons, Hair Brushes, Dryers, etc.	311.70	
Television Repairs	85.41	
Jungle Gyms	1,299.67	
Educational Material	349.56	
Popcorn & Photo Supplies	394.25	
Weight Bench Repairs	62.28	
Christmas Candy	327.60	
Christmas Cards 1984	236.39	
Easter Film	164.22	
Reading Books	1,001.74	
Sales Tax	6.29	
Parachutes	400.15	
Ice Machine	1,465.30	
		18,665.22
ENDING BALANCE, June 30, 1984		$53,429.22

*From Exhibit VIII, Schedule D.

COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

TABLE I

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1975	$5,762,675.14	$11,558,601.62	$3,946,511.95	$ 4,169,468.39	$38,261,253.69	$2,038,078.48	$ 616,578.26	$319,442.20
1976	9,377,057.06	13,309,036.46	3,924,037.60	5,718,772.63	47,208,549.12	2,413,146.54	905,750.70	316,291.30
1977	8,383,036.05	15,278,973.72	4,368,263.46	6,205,625.71	51,743,470.07	2,652,107.07	972,356.92	308,090.40
1978	9,141,188.75	17,556,557.91	3,878,863.95	7,003,026.46	64,182,868.34	2,818,734.93	1,251,096.50	299,839.50
1979	6,646,787.92	20,006,228.92	3,977,972.77	7,300,309.95	67,671,133.20	2,754,176.49	815,758.03	291,463.60
1980	7,022,527.11	23,424,097.83	4,524,206.98	8,594,940.85	63,503,443.05	3,065,252.41	989,391.61	283,177.70
1981	7,214,330.53	27,158,231.64	5,542,977.64	9,706,821.40	61,704,359.24	3,526,578.72	1,106,674.41	274,736.80
1982	8,861,640.75	30,117,697.48	6,138,243.17	11,029,940.78	71,356,910.58	4,006,204.08	1,112,225.50	318,560.61
1983	6,801,577.85	30,497,629.85	8,349,137.25	10,882,330.62	70,934,763.10	4,039,407.71	1,052,090.30	0.00
1984	10,744,963.66	32,478,510.97	7,408,730.06	10,624,703.67	81,596,403.60	3,852,493.78	1,103,226.83	0.00

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

TABLE II

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeitures	Use of Money and Property	Aid From Other Governmental Sources	Charges for Current Services	Other Revenues
1975	$19,379,963.59	$ 229,962.55	$ 824,269.18	$3,011,322.43	$38,781,006.08	$6,075,783.17	$ 314,864.24
1976	22,965,222.23	308,524.71	1,031,307.56	2,257,884.32	43,315,810.33	8,785,039.34	334,177.84
1977	26,212,935.37	321,451.03	1,189,534.76	1,782,702.97	51,245,953.40	10,176,631.10	384,224.75
1978	28,968,647.76	352,540.40	1,097,014.06	2,009,612.74	59,188,346.82	12,841,204.65	214,705.54
1979	19,269,197.59	394,854.08	1,375,038.00	2,900,691.07	74,584,171.25	13,154,622.47	521,337.16
1980	22,354,195.98	1,032,782.03	1,124,949.33	4,281,823.18	68,761,665.20	15,783,153.95	805,803.41
1981	22,916,830.49	1,002,376.21	1,686,450.49	5,019,375.37	82,243,333.88	4,938,006.61	745,812.67
1982	23,290,650.70	1,030,223.04	1,611,749.67	5,342,987.01	88,610,442.09	5,353,169.37	934,937.01
1983	27,304,726.62	1,066,478.27	1,814,621.58	4,817,612.18	93,569,343.67	6,230,790.84	1,043,910.49
1984	27,031,917.96	1,146,294.33	1,688,350.27	2,742,973.42	106,177,252.55	6,881,111.42	1,029,498.86

COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	(1) Current Property Taxes	(1) Prior Property Taxes	Delinquent Penalties and Costs	Sales Taxes
1975	$19,379,963.59	$16,443,826.72	$ 422,479.91	$ 59,952.75	$2,208,794.39
1976	22,965,222.23	19,590,023.55	496,690.66	103,283.91	2,459,082.53
1977	26,212,935.37	21,519,451.44	564,848.00	117,257.08	3,507,603.65
1978	28,968,647.76	23,659,870.16	605,914.51	120,564.36	4,018,196.64
1979	19,269,197.59	12,784,571.86	663,061.08	128,702.42	5,084,240.68
1980	22,354,195.98	15,365,639.13	505,676.98	122,924.27	5,714,708.17
1981	22,916,830.49	16,491,983.97	(12,642.51)	159,381.26	5,822,139.56
1982	23,290,650.70	17,417,941.60	1,236,627.72**	189,573.31	4,121,269.60
1983	27,304,726.62	19,722,948.56	(175,718.84)***	240,725.19	7,158,300.80
1984	27,031,917.96	20,166,526.24	196,558.29	376,748.18	5,830,648.80

(1) Beginning in Fiscal Year 1980 outstanding Current Property Taxes are accrued. Adjustments to Taxes Receivable are posted to Prior Property Taxes in the next fiscal year--beginning 1981.
(2) New Tax Revenue Source.

* State Controller's Manual now classifies under Licenses, Permits, Franchises.
** Includes 1978-79 Supplemental Taxes - Unsecured--$1,119,935.37.
*** Includes 1978-79 Supplemental Taxes - Unsecured--$10.21.

TABLE III

Franchise Taxes	Occupancy Tax	Property Transfer Tax	Special District Augmentation Fund	Livestock Tax	Racehorse Tax	(2) Mobile Homes Tax
$ 84,397.97	$29,674.21	$130,837.64				
84,700.04	33,752.08	197,689.46				
129,634.78	37,895.18	293,024.76		$39,692.48	$3,528.00	
124,164.35	26,438.81	383,866.98		26,143.27	3,488.68	
122,079.11	30,018.77	445,682.31		6,832.36	4,009.00	
*	22,357.48	472,182.12	$87,515.00	59,837.83	3,355.00	
*	20,248.45	382,544.37	31,539.00	19,085.89	2,550.50	
*	19,482.56	272,477.06		3,721.58	2,686.83	$26,870.44
*	19,928.15	243,095.23	75,000.00		2,743.00	17,704.53
*	32,621.59	330,531.09	75,000.00	415.63	3,506.77	19,361.37

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS (1)
LAST TEN FISCAL YEARS

TABLE IV

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1975	$55,576,743.34	$4,829,291.69	$60,406,035.03	$59,330,633.35	$1,075,401.68	1.780%
1976	64,346,401.83	5,596,030.46	69,942,432.29	68,720,122.55	1,222,309.74	1.748%
1977	72,030,220.86	6,430,797.40	78,461,018.26	77,191,996.72	1,269,021.54	1.617%
1978	81,137,028.76	7,629,744.42	88,766,773.18	87,455,895.24	1,310,877.94	1.478%
1979	45,740,633.88	4,266,171.36	50,006,805.24	49,144,259.25	862,545.99	1.725%
1980	53,837,784.40	4,617,621.80	58,455,406.20	57,142,187.50	1,313,218.70	2.247%
1981	60,113,683.06	3,404,976.97	63,518,660.03	61,390,586.49	2,128,073.54	3.350%
1982	65,196,318.80	4,020,043.05	69,216,361.85	65,518,180.87	3,698,180.98	5.343%
1983	70,903,911.08	4,647,824.70	75,551,735.78	71,655,302.46	3,896,433.32	5.157%
1984	75,473,339.27	4,922,369.80	80,395,709.07	76,851,707.58	3,544,001.49	4.408%

(1) Does not include Airplane Tax.

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR FISCAL YEAR ENDED
JUNE 30, 1984

TABLE IV
SCHEDULE A

	Secured Taxes 1983-84	Unsecured Taxes 1983-84	Total 1983-84
CHARGE			
Tax Collector's Roll	$70,573,634.50	$4,180,741.97	$74,754,376.47
Utility Roll	3,683,608.32	0.00	3,683,608.32
Penalty Charges - 1st Installment	253,070.49	41,312.32	294,382.81
Penalty Charges - 2nd Installment	301,448.00	0.00	301,448.00
Interest (Penal)	67,489.22	31,393.35	98,882.57
Costs	103,670.00	0.00	103,670.00
Net Board Adjustments	490,418.74	668,922.16	1,159,340.90
Total Charge	$75,473,339.27	$4,922,369.80	$80,395,709.07
COLLECTIONS			
Through June 30, 1984	$72,108,556.74	$4,743,150.84	$76,851,707.58
DELINQUENT BALANCE - June 30, 1984	$ 3,364,782.53	$ 179,218.96	$ 3,544,001.49

School Disbursements

-Including Expenditure of State Subvention